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Internal Revenue Service

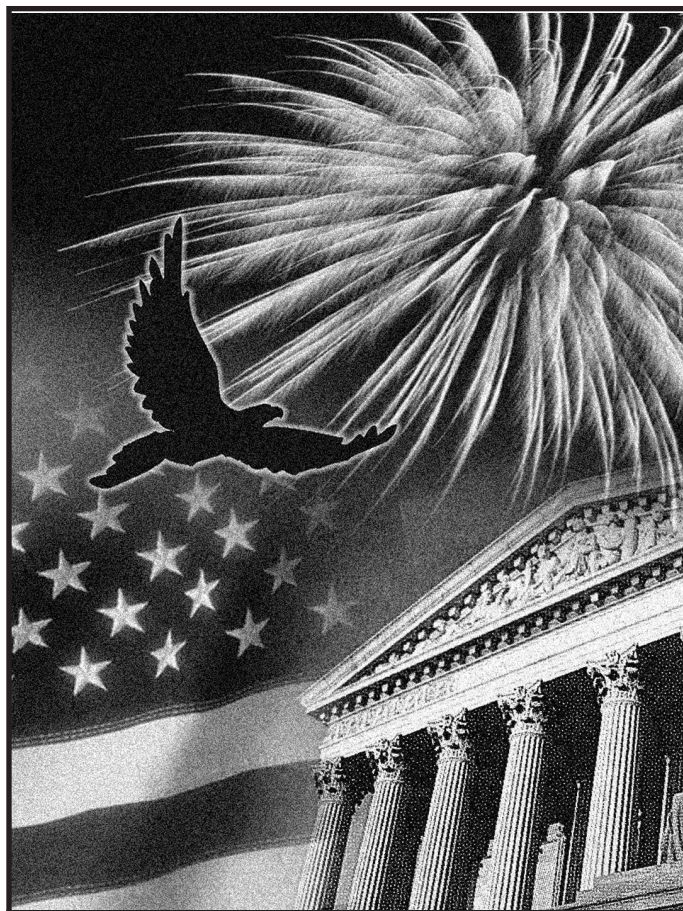
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Earned Income Credit (EIC)

For use in preparing

2021 Returns



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Future Developments

For the latest information about developments related to Pub. 596, such as legislation enacted after it was published, go to [IRS.gov/Pub596](https://www.irs.gov/pub596).

What Is the EIC?

The earned income credit (EIC) is a tax credit for certain people who work and have earned income under \$57,414. A tax credit usually means more money in your pocket. It reduces the amount of tax you owe. The EIC may also give you a refund.

Can I Claim the EIC?

To claim the EIC, you must meet certain rules. These rules are summarized in Table 1.

Table 1. Earned Income Credit in a Nutshell

First, you must meet all the rules in this column.		Second, you must meet all the rules in <i>one</i> of these columns, whichever applies.		Third, you must meet the rule in this column.
Chapter 1. Rules for Everyone		Chapter 2. Rules If You Have a Qualifying Child	Chapter 3. Rules If You Do Not Have a Qualifying Child	Chapter 4. Figuring and Claiming the EIC
1. Your adjusted gross income (AGI) must be less than: <ul style="list-style-type: none"> • \$51,464 (\$57,414 for married filing jointly) if you have three or more qualifying children who have valid SSNs, • \$47,915 (\$53,865 for married filing jointly) if you have two qualifying children who have valid SSNs, • \$42,158 (\$48,108 for married filing jointly) if you have one qualifying child who has a valid SSN, or • \$21,430 (\$27,380 for married filing jointly) if you don't have a qualifying child who has a valid SSN. 	2. You must have a valid social security number by the due date of your 2021 return (including extensions). 3. You must meet certain requirements if you are separated from your spouse and not filing a joint return. 4. You must be a U.S. citizen or resident alien all year. 5. You can't file Form 2555 (relating to foreign earned income). 6. Your investment income must be \$10,000 or less. 7. You must have earned income.	8. Your child must meet the relationship, age, residency, and joint return tests. 9. Your qualifying child can't be used by more than one person to claim the EIC. 10. You can't be a qualifying child of another person.	11. You must meet the age requirements. 12. You can't be the dependent of another person. 13. You can't be a qualifying child of another person. 14. You must have lived in the United States more than half of the year.	15. Your earned income must be less than: <ul style="list-style-type: none"> • \$51,464 (\$57,414 for married filing jointly) if you have three or more qualifying children who have valid SSNs, • \$47,915 (\$53,865 for married filing jointly) if you have two qualifying children who have valid SSNs, • \$42,158 (\$48,108 for married filing jointly) if you have one qualifying child who has a valid SSN, or • \$21,430 (\$27,380 for married filing jointly) if you don't have a qualifying child who has a valid SSN.

Do I Need This Publication?

Certain people who file Form 1040 or 1040-SR must use Worksheet 1 in this publication, instead of Step 2 in their Form 1040 and 1040-SR instructions, when they are checking whether they can take the EIC. You are one of those people if any of the following statements are true for 2021.

- You are filing Schedule E (Form 1040).
- You are reporting income from the rental of personal property not used in a trade or business.
- You are reporting income on Schedule 1 (Form 1040), line 8z, from Form 8814 (relating to election to report child's interest and dividends).
- You have income or loss from a passive activity.

- You are reporting an amount on Form 1040 or 1040-SR, line 7, that includes an amount from Form 4797.

If none of the statements above apply to you, your tax form instructions may have all the information you need to find out if you can claim the EIC and to figure your EIC. You may not need this publication. But you can read it to find out whether you can take the EIC and to learn more about the EIC.

Do I Have To Have a Child To Qualify for the EIC?

No, you can qualify for the EIC without a qualifying child if your earned income is less than \$21,430 (\$27,380 if married filing jointly) and either:

- You are at least age 19,
- You are a specified student (other than a qualified former foster youth or a qualified homeless youth) and are at least age 24, or
- You are a qualified former foster youth or a qualified homeless youth and are at least age 18.

See chapter 3.

How Do I Figure the Amount of EIC?

If you can claim the EIC, you can either have the IRS figure your credit, or you can figure it yourself. To figure it yourself, you can complete a worksheet in the instructions for the form you file. To find out how to have the IRS figure it for you, see chapter 4.

How Can I Quickly Locate Specific Information?

You can use the index to look up specific information. In most cases, index entries will point you to headings, tables, or a worksheet.

Is There Help Online?

Yes. You can use the EITC Qualification Assistant at [IRS.gov/EITC](https://www.irs.gov/eitc) to find out if you may be eligible for the credit. The EITC Qualification Assistant is available in English and Spanish.

What's New for 2021

Earned income amount. The maximum amount of income you can earn and still get the credit has increased. You may be able to take the credit if:

- You have three or more qualifying children who have valid SSNs and you earned less than \$51,464 (\$57,414 if married filing jointly),
- You have two qualifying children who have valid SSNs and you earned less than \$47,915 (\$53,865 if married filing jointly),

- You have one qualifying child who has a valid SSN and you earned less than \$42,158 (\$48,108 if married filing jointly), or
- You don't have a qualifying child who has a valid SSN and you earned less than \$21,430 (\$27,380 if married filing jointly).

Your adjusted gross income must also be less than the amount just listed that applies to you. For details, see Rules 1 and 15.

File Schedule EIC (Form 1040) if you have a qualifying child. If you have at least one child who meets the conditions to be your qualifying child for purposes of claiming the EIC, complete and attach Schedule EIC to your Form 1040 or 1040-SR even if that child doesn't have a valid SSN. For more information, including how to complete Schedule EIC if your qualifying child doesn't have a valid SSN, see Schedule EIC.

Tax relief legislation. Recent legislation provided certain tax-related benefits, including an election to use your 2019 earned income to figure your 2021 earned income credit. See [Election to use prior-year earned income](#), for more information.

Age requirements for taxpayers without a qualifying child. In 2021, special rules apply regarding the age requirements for certain filers claiming the EIC without a qualifying child. See [Rule 11—You Must Meet the Age Requirements](#), for more information.

Separated spouses. If you are married, but don't file a joint return, you may qualify to claim the EIC. See [Rule 3—If You Are Separated From Your Spouse and Not Filing a Joint Return, You Must Meet Certain Rules](#), for more information.

Investment income amount. The maximum amount of investment income you can have and still get the credit is \$10,000. See [Rule 6—Your Investment Income Must Be \\$10,000 or Less](#).

Reminders

Self-only EIC. If your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2021, you may be able to take the EIC using the rules in chapter 3 for taxpayers who don't have a qualifying child.

Increased EIC on certain joint returns. A married person filing a joint return may get more EIC than someone with the same income but a different filing status. As a result, the EIC table has different columns for married persons filing jointly than for everyone else. When you look up your EIC in the EIC Table, be sure to use the correct column for your filing status and the number of qualifying children with a valid SSN you have.

Earned income credit has no effect on certain welfare benefits. Any refund you receive because of the EIC can't be counted as income when determining whether you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any

federal program or under any state or local program financed in whole or in part with federal funds. These programs include the following.

- Temporary Assistance for Needy Families (TANF).
- Medicaid.
- Supplemental Security Income (SSI).
- Supplemental Nutrition Assistance Program (food stamps).
- Low-income housing.

In addition, when determining eligibility, the refund can't be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

Medicaid waiver payments. Changes have been made to how Medicaid waiver payments are treated for purposes of the earned income credit. See [Earned Income](#) for more information.

Don't overlook your state credit. If you can claim the EIC on your federal income tax return, you may be able to take a similar credit on your state or local income tax return. For a list of states that offer a state EIC, go to [IRS.gov/EITC](#).

EIC questioned by IRS. The IRS may ask you to provide documents to prove you are entitled to claim the EIC. We will tell you what documents to send us. These may include birth certificates, school records, etc. The process of establishing your eligibility will delay your refund.

Spanish version of Publication 596. Publicación 596SP, Crédito por Ingreso del Trabajo, is a Spanish translation of Pub. 596. Go to [IRS.gov/Pub596SP](#). Or see [Ordering forms and publications](#) or [How To Get Tax Help](#), later, to find out how to order this and other IRS forms and publications.

Photographs of missing children. The Internal Revenue Service is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](#). Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 800-THE-LOST (800-843-5678) if you recognize a child.

Comments and suggestions. We welcome your comments about this publication and suggestions for future editions.

You can send us comments through [IRS.gov/FormComments](#). Or, you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. Do **not** send tax questions, tax returns, or payments to the above address.

Getting answers to your tax questions. If you have a tax question not answered by this publication or the *How To Get Tax Help* section at the end of this publication, go

to the IRS Interactive Tax Assistant page at [IRS.gov/Help/ITA](#) where you can find topics by using the search feature or viewing the categories listed.

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1.

Rules for Everyone

This chapter discusses Rules 1 through 7. You must meet all seven rules to qualify for the earned income credit. If you don't meet all seven rules, you can't get the credit and you don't need to read the rest of the publication.

If you meet all seven rules in this chapter, then read either chapter 2 or chapter 3 (whichever applies) for more rules you must meet.

Rule 1—Adjusted Gross Income (AGI) Limits

Your adjusted gross income (AGI) must be less than:

- \$51,464 (\$57,414 for married filing jointly) if you have three or more qualifying children who have valid SSNs,
- \$47,915 (\$53,865 for married filing jointly) if you have two qualifying children who have valid SSNs,
- \$42,158 (\$48,108 for married filing jointly) if you have one qualifying child who has a valid SSN, or
- \$21,430 (\$27,380 for married filing jointly) if you don't have a qualifying child who has a valid SSN.

Adjusted gross income (AGI). AGI is the amount on Form 1040 or 1040-SR, line 11.

If your AGI is equal to or more than the applicable limit listed above, you can't claim the EIC. You don't need to read the rest of this publication.

Example—AGI is more than limit. Your AGI is \$43,550, you are single, and you have one qualifying child who has a valid SSN. You can't claim the EIC because your AGI isn't less than \$42,158. However, if your filing status was married filing jointly, you might be able to claim the EIC because your AGI is less than \$48,108.

Community property. If you are married, but qualify to file as head of household or married filing separately under special rules for married taxpayers living apart (see *Rule 3*), and live in a state that has community property laws, your AGI includes that portion of both your and your spouse's wages that you are required to include in gross income. This is different from the community property rules that apply under *Rule 7*.

Rule 2—You Must Have a Valid Social Security Number (SSN)

To claim the EIC, you (and your spouse, if filing a joint return) must have a valid SSN issued by the Social Security Administration (SSA) by the due date of your 2021 return (including extensions).

Your qualifying child must have a valid SSN issued on or before the due date of your return (including extensions) for you to claim a higher EIC credit amount based on that child. If you have at least one child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have a valid SSN issued on or before the due date of your 2021 return (including extensions), you may be eligible to claim a self-only EIC if you are otherwise eligible. For information about how to complete Schedule EIC if your qualifying child or children don't have valid SSNs issued on or before the due date of your return, see Schedule EIC.

An SSN is valid for the EIC unless it was issued after the due date of your 2021 return (including extensions) or it was issued solely to apply for or receive a federally funded benefit and does not authorize you to work. An example of a federally funded benefit is Medicaid.

U.S. citizen. If you were a U.S. citizen when you received your SSN, you have a valid SSN.

Valid for work only with INS authorization or DHS authorization. If your social security card reads "Valid for work only with INS authorization" or "Valid for work only with DHS authorization," you have a valid SSN, but only if that authorization is still valid.

SSN missing or incorrect. If an SSN for you or your spouse is missing from your tax return or is incorrect, you may not get the EIC.

If an SSN for you or your spouse is missing from your return because either you or your spouse didn't have a valid SSN on or before the due date of your 2021 return (including extensions) and you later get a valid SSN, you can't file an amended return to claim the EIC.

Other taxpayer identification number. You can't get the EIC if, instead of an SSN, you (or your spouse, if filing a joint return) have an individual taxpayer identification number (ITIN). ITINs are issued by the Internal Revenue Service to noncitizens who can't get an SSN.

No SSN. If you don't have a valid SSN on or before the due date of your 2021 return (including extensions), enter

"No" on the dotted line next to line 27a (Form 1040 or 1040-SR). You can't claim the EIC on either your original or an amended 2021 return.

Getting an SSN. If you (or your spouse, if filing a joint return) don't have an SSN, you can apply for one by filing Form SS-5 with the SSA. You can get Form SS-5 online at [SSA.gov/forms/ss-5.pdf](https://ssa.gov/forms/ss-5.pdf), from your local SSA office, or by calling the SSA at 800-772-1213.

Filing deadline approaching and still no SSN. If the filing deadline is approaching and you still don't have an SSN, you can request an automatic 6-month extension of time to file your return. You can get this extension by filing Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return. For more information, see the instructions for Form 4868. Instead of filing Form 4868, you can apply for an automatic extension by making an electronic payment by the due date of your return.

Rule 3—If You Are Separated From Your Spouse and Not Filing a Joint Return, You Must Meet Certain Rules

If you are married, you must usually file a joint return to claim the EIC. However, there is a special rule for separated spouses.

Special rule for separated spouses. You can claim the EIC if you are married, not filing a joint return, had a qualifying child who lived with you for more than half of 2021, and either of the following apply.

- You lived apart from your spouse for the last 6 months of 2021, or
- You are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you didn't live in the same household as your spouse at the end of 2021.

If you meet these requirements, check the box at the top of Schedule EIC (Form 1040).



TIP Make sure you complete and attach Schedule EIC to your return to list your qualifying child (or children). Complete and attach Schedule EIC whether or not your qualifying child (or children) has a valid SSN.



TIP If the child who meets the conditions to be your qualifying child for purposes of claiming the EIC doesn't have a valid SSN, you may still qualify to claim a self-only EIC.

Rule 4—You Must Be a U.S. Citizen or Resident Alien All Year

If you (or your spouse, if married) were a nonresident alien for any part of the year, you can't claim the earned income credit unless your filing status is married filing jointly. You can use that filing status only if one spouse is a U.S. citizen or resident alien and you choose to treat the nonresident spouse as a U.S. resident. If you make this choice, you and your spouse are taxed on your worldwide income. If you need more information on making this choice, get Pub. 519, U.S. Tax Guide for Aliens. If you (or your spouse, if married) were a nonresident alien for any part of the year and your filing status isn't married filing jointly, enter "No" on the dotted line next to line 27a (Form 1040 or 1040-SR).

Rule 5—You Cannot File Form 2555

You can't claim the earned income credit if you file Form 2555, Foreign Earned Income. You file these forms to exclude income earned in foreign countries from your gross

income, or to deduct or exclude a foreign housing amount. U.S. possessions aren't foreign countries. See Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad, for more detailed information.

Rule 6—Your Investment Income Must Be \$10,000 or Less

You can't claim the earned income credit unless your investment income is \$10,000 or less. If your investment income is more than \$10,000, you can't claim the credit.

Use Worksheet 1 in this chapter to figure your investment income.

Worksheet 1. Investment Income

Keep for Your Records



Use this worksheet to figure investment income for the earned income credit when you file Form 1040 or 1040-SR.

Interest and Dividends

1. Enter any amount from Form 1040 or 1040-SR, line 2b 1. _____
2. Enter any amount from Form 1040 or 1040-SR, line 2a, plus any amount on Form 8814, line 1b 2. _____
3. Enter any amount from Form 1040 or 1040-SR, line 3b 3. _____
4. Enter the amount from Schedule 1 (Form 1040), line 8z, that is from Form 8814 if you are filing that form to report your child's interest and dividend income on your return. (If your child received an Alaska Permanent Fund dividend, use Worksheet 2 in this chapter to figure the amount to enter on this line.) 4. _____

Capital Gain Net Income

5. Enter the amount from Form 1040 or 1040-SR, line 7. If the amount on that line is a loss, enter -0- 5. _____
6. Enter any gain from Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed lines 8 and 9 of Form 4797, enter the amount from line 9 instead.) 6. _____
7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-.) 7. _____

Royalties and Rental Income From Personal Property

8. Enter any royalty income from Schedule E, line 23b, plus any income from the rental of personal property shown on Schedule 1 (Form 1040), line 8k 8. _____
9. Enter any expenses from Schedule E, line 20, related to royalty income, plus any expenses from the rental of personal property deducted on Schedule 1 (Form 1040), line 24b 9. _____
10. Subtract the amount on line 9 of this worksheet from the amount on line 8. (If the result is less than zero, enter -0-.) 10. _____

Passive Activities

11. Enter the total of any net income from passive activities (such as income included on Schedule E, line 26, 29a (col. (h)), 34a (col. (d)), or 40; or an ordinary gain identified as "FPA" on Form 4797, line 10). (See instructions below for lines 11 and 12.) 11. _____
12. Enter the total of any losses from passive activities (such as losses included on Schedule E, line 26, 29b (col. (g)), 34b (col. (c)), or 40; or an ordinary loss identified as "PAL" on Form 4797, line 10). (See instructions below for lines 11 and 12.) 12. _____
13. Combine the amounts on lines 11 and 12 of this worksheet. (If the result is less than zero, enter -0-.) 13. _____
14. Add the amounts on lines 1, 2, 3, 4, 7, 10, and 13. Enter the total. **This is your investment income** 14. _____
15. Is the amount on line 14 more than \$10,000?
☐ **Yes.** You can't take the credit.
☐ **No.** Go to *Step 3* of the Form 1040 and 1040-SR instructions for line 27a to find out if you can take the credit (unless you are using this publication to find out if you can take the credit; in that case, go to *Rule 7* next).

Instructions for lines 11 and 12. In figuring the amount to enter on lines 11 and 12, don't take into account any royalty income (or loss) included on line 26 of Schedule E or any income (or loss) included in your earned income or on line 1, 2, 3, 4, 7, or 10 of this worksheet. To find out if the income on line 26 or line 40 of Schedule E is from a passive activity, see the Schedule E instructions. If any of the rental real estate income (or loss) included on Schedule E, line 26, isn't from a passive activity, print "NPA" and the amount of that income (or loss) on the dotted line next to line 26.



Complete this worksheet only if Form 8814 includes an Alaska Permanent Fund dividend.

Note. Fill out a separate Worksheet 2 for each Form 8814.

1.	Enter the amount from Form 8814, line 2a	1.	_____
2.	Enter the amount from Form 8814, line 2b	2.	_____
3.	Subtract line 2 from line 1	3.	_____
4.	Enter the amount from Form 8814, line 1a	4.	_____
5.	Add lines 3 and 4	5.	_____
6.	Enter the amount of the child's Alaska Permanent Fund dividend	6.	_____
7.	Divide line 6 by line 5. Enter the result as a decimal (rounded to at least three places)	7.	_____
8.	Enter the amount from Form 8814, line 12	8.	_____
9.	Multiply line 7 by line 8	9.	_____
10.	Subtract line 9 from line 8. Enter the result on line 4 of Worksheet 1	10.	_____

(If filing more than one Form 8814, enter on line 4 of Worksheet 1 the total of the amounts on line 10 of all Worksheets 2.)

Example—Completing Worksheet 2. Your 10-year-old child has taxable interest income of \$400, an Alaska Permanent Fund dividend of \$1,000, and ordinary dividends of \$1,100, of which \$500 are qualified dividends. You choose to report this income on your return. You enter \$400 on line 1a of Form 8814, \$2,100 (\$1,000 + \$1,100) on line 2a, and \$500 on line 2b. After completing lines 4 through 11, you enter \$240 on line 12 of Form 8814 and line 8z of Schedule 1 (Form 1040). On Worksheet 2, you enter \$2,100 on line 1, \$500 on line 2, \$1,600 on line 3, \$400 on line 4, \$2,000 on line 5, \$1,000 on line 6, 0.500 on line 7, \$240 on line 8, \$120 on line 9, and \$120 on line 10. You then enter \$120 on line 4 of Worksheet 1.

Rule 7—You Must Have Earned Income

This credit is called the “earned income” credit because, to qualify, you must work and have earned income. If you are married and file a joint return, you meet this rule if at least one spouse works and has earned income. If you are an employee, earned income includes all the taxable income you get from your employer.

Rule 15 has information that will help you figure the amount of your earned income. If you are self-employed or a statutory employee, you will figure your earned income on EIC Worksheet B in the Form 1040 and 1040-SR instructions.

Earned Income

Earned income includes all of the following types of income.

1. Wages, salaries, tips, and other taxable employee pay. Employee pay is earned income only if it is taxable. Nontaxable employee pay, such as certain dependent care benefits and adoption benefits, isn't

earned income. But there is an exception for nontaxable combat pay, which you can choose to include in earned income, as explained later in this chapter.

2. Net earnings from self-employment.
3. Gross income received as a statutory employee.

Wages, salaries, and tips. Wages, salaries, and tips you receive for working are reported to you on Form W-2, in box 1. You should report these on Form 1040 or 1040-SR, line 1.

Nontaxable combat pay election. You can elect to include your nontaxable combat pay in earned income for the earned income credit. The amount of your nontaxable combat pay should be shown on your Form W-2, in box 12, with code Q. Electing to include nontaxable combat pay in earned income may increase or decrease your EIC. For details, see [Nontaxable combat pay](#) in chapter 4.

Net earnings from self-employment. You may have net earnings from self-employment if:

- You own your own business, or
- You are a minister or member of a religious order.

Minister's housing. The rental value of a home or a housing allowance provided to a minister as part of the minister's pay generally isn't subject to income tax but is included in net earnings from self-employment. For that reason, it is included in earned income for the EIC (except in the cases described in [Approved Form 4361 or Form 4029](#) below).

Statutory employee. You are a statutory employee if you receive a Form W-2 on which the “Statutory employee” box (box 13) is checked. You report your income and expenses as a statutory employee on Schedule C (Form 1040).

Strike benefits. Strike benefits paid by a union to its members are earned income.

Approved Form 4361 or Form 4029

This section is for persons who have an approved:

- Form 4361, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners or
- Form 4029, Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits.

Each approved form exempts certain income from social security taxes. Each form is discussed here in terms of what is or isn't earned income for the EIC.

Form 4361. Whether or not you have an approved Form 4361, amounts you received for performing ministerial duties as an employee count as earned income. This includes wages, salaries, tips, and other taxable employee compensation.

If you have an approved Form 4361, a nontaxable housing allowance or the nontaxable rental value of a home isn't earned income. Also, amounts you received for performing ministerial duties, but not as an employee, don't count as earned income. Examples include fees for performing marriages and honoraria for delivering speeches.

Form 4029. Whether or not you have an approved Form 4029, all wages, salaries, tips, and other taxable employee compensation count as earned income. However, amounts you received as a self-employed individual don't count as earned income. Also, in figuring earned income, don't subtract losses on Schedule C or F from wages on line 1 of Form 1040 and 1040-SR.

Disability Benefits

If you retired on disability, taxable benefits you receive under your employer's disability retirement plan are considered earned income until you reach minimum retirement age. Minimum retirement age is generally the earliest age at which you could have received a pension or annuity if you weren't disabled. You must report your taxable disability payments on line 1 of Form 1040 and 1040-SR until you reach minimum retirement age.

Beginning on the day after you reach minimum retirement age, payments you receive are taxable as a pension and aren't considered earned income. Report taxable pension payments on Form 1040 or 1040-SR, lines 5a and 5b.

Disability insurance payments. Payments you received from a disability insurance policy that you paid the premiums for aren't earned income. It doesn't matter whether you have reached minimum retirement age. If this policy is through your employer, the amount may be shown in box 12 of your Form W-2 with code J.

Income That Is Not Earned Income

Examples of items that aren't earned income include interest and dividends, pensions and annuities, social security

and railroad retirement benefits (including disability benefits), alimony and child support, welfare benefits, workers' compensation benefits, unemployment compensation (insurance), nontaxable foster care payments, and veterans' benefits, including VA rehabilitation payments. Don't include any of these items in your earned income.

Earnings while an inmate. Amounts received for work performed while an inmate in a penal institution aren't earned income when figuring the earned income credit. This includes amounts for work performed while in a work release program or while in a halfway house.

Workfare payments. Nontaxable workfare payments aren't earned income for the EIC. These are cash payments certain people receive from a state or local agency that administers public assistance programs funded under the federal Temporary Assistance for Needy Families (TANF) program in return for certain work activities such as (1) work experience activities (including remodeling or repairing public housing) if sufficient private sector employment isn't available, or (2) community service program activities.

Community property. If you are married, but qualify to file as head of household or married filing separately under special rules for married taxpayers living apart (see *Rule 3*), and live in a state that has community property laws, your earned income for the EIC doesn't include any amount earned by your spouse that is treated as belonging to you under those laws. That amount isn't earned income for the EIC, even though you must include it in your gross income on your income tax return. Your earned income includes the entire amount you earned, even if part of it is treated as belonging to your spouse under your state's community property laws.

Nevada, Washington, and California domestic partners. If you are a registered domestic partner in Nevada, Washington, or California, the same rules apply. Your earned income for the EIC doesn't include any amount earned by your partner. Your earned income includes the entire amount you earned. For details, see Pub. 555.

Conservation Reserve Program (CRP) payments. If you were receiving social security retirement benefits or social security disability benefits at the time you received any CRP payments, your CRP payments aren't earned income for the EIC.

Nontaxable military pay. Nontaxable pay for members of the Armed Forces isn't considered earned income for the EIC. Examples of nontaxable military pay are combat pay, the Basic Allowance for Housing (BAH), and the Basic Allowance for Subsistence (BAS). See Pub. 3, Armed Forces' Tax Guide, for more information.



Combat pay. You can elect to include your nontaxable combat pay in earned income for the EIC. See Nontaxable combat pay in chapter 4.

2.

Rules if You Have a Qualifying Child

If you have met all the rules in chapter 1, use this chapter to see if you have a qualifying child. This chapter discusses *Rules 8* through *10*. You must meet all three of those rules, in addition to the rules in chapters 1 and 4, to qualify for the earned income credit with a qualifying child.

Follow these rules if you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, even if the child who qualifies you to claim the EIC doesn't have a valid SSN issued on or before the due date of your 2021 return (including extensions).

When you file Form 1040 or 1040-SR, you must attach Schedule EIC to your return if you have at least one child who meets the conditions to be your qualifying child for purposes of claiming the EIC, even if that child doesn't have a valid SSN issued on or before the due date of your return (including extensions). For information about how to complete Schedule EIC if your qualifying child or children don't have valid SSNs, see Schedule EIC. If you meet all the rules in chapter 1 and this chapter, read chapter 4 to find out what to do next.

No qualifying child. If you don't meet *Rule 8*, you don't have a qualifying child. Read chapter 3 to find out if you can get the earned income credit without a qualifying child.



If your child meets the tests to be your qualifying child, but also meets the tests to be the qualifying child of another person, only one of you can actually treat the child as a qualifying child to claim the EIC. If the other person can claim the child under the tiebreaker rules, you can't claim the EIC as a taxpayer with a qualifying child unless you have another qualifying child. However, you may be able to claim the EIC without a qualifying child.

Rule 8—Your Child Must Meet the Relationship, Age, Residency, and Joint Return Tests

Your child is a qualifying child if your child meets four tests. The four tests are:

1. Relationship,
2. Age,
3. Residency, and

4. Joint return.

The four tests are illustrated in Figure A. The paragraphs that follow contain more information about each test.

Relationship Test

To be your qualifying child, a child must be your:

- Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild); or
- Brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew).

The following definitions clarify the relationship test.

Adopted child. An adopted child is always treated as your own child. The term “adopted child” includes a child who was lawfully placed with you for legal adoption.

Foster child. For the EIC, a person is your foster child if the child is placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. An authorized placement agency includes:

- A state or local government agency,
- A tax-exempt organization licensed by a state, and
- An Indian tribal government or an organization authorized by an Indian tribal government to place Indian children.

Example. Debbie, who is 12 years old, was placed in your care 2 years ago by an authorized agency responsible for placing children in foster homes. Debbie is your foster child.

Age Test

Your child must be:

1. Under age 19 at the end of 2021 and younger than you (or your spouse, if filing jointly);
2. Under age 24 at the end of 2021, a student, and younger than you (or your spouse, if filing jointly); or
3. Permanently and totally disabled at any time during 2021, regardless of age.

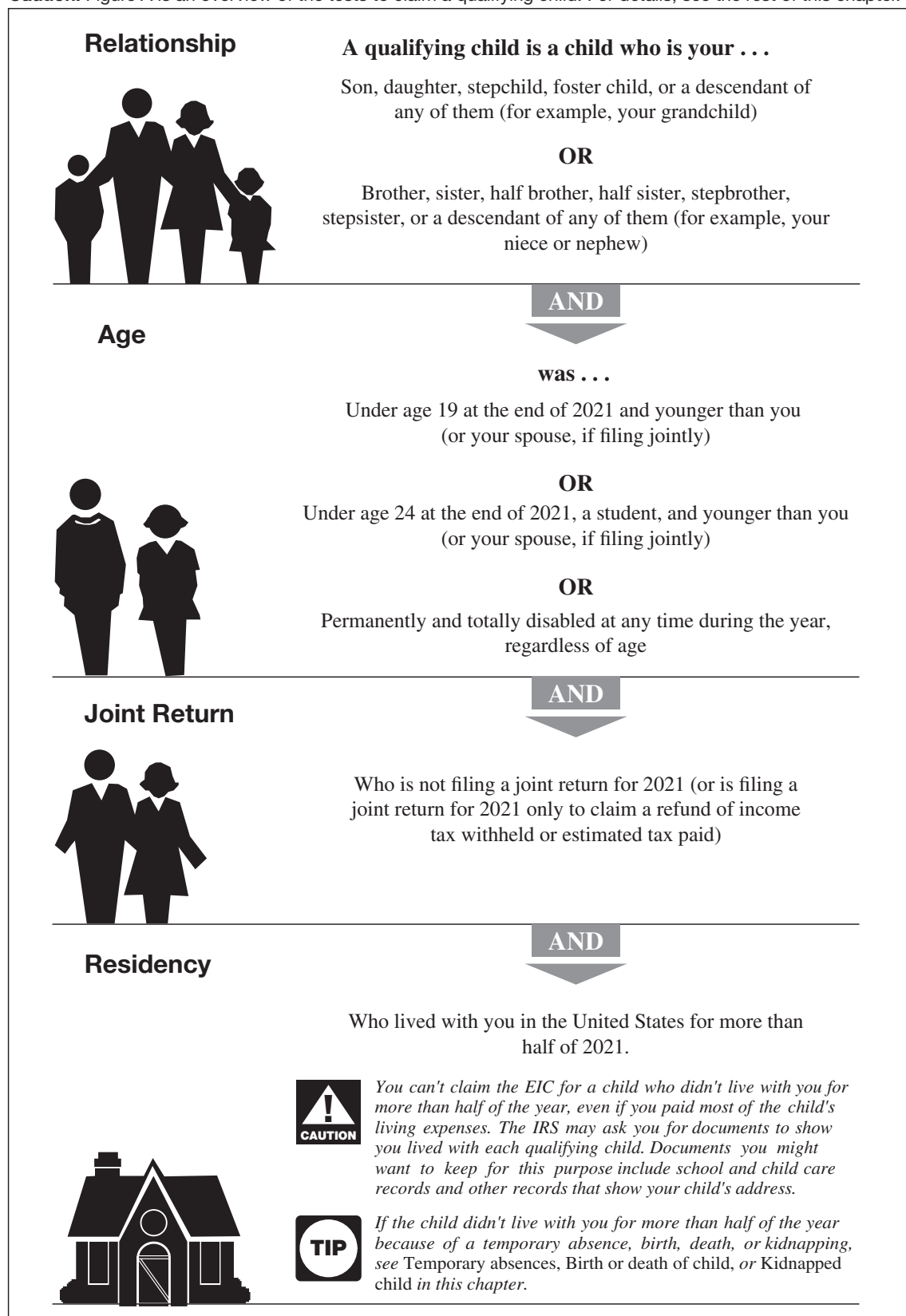
The following examples and definitions clarify the age test.

Example 1—Child not under age 19. Your son turned 19 on December 10. Unless he was permanently and totally disabled or a student, he isn't a qualifying child because, at the end of the year, he wasn't **under** age 19.

Example 2—Child not younger than you or your spouse. Your 23-year-old brother, who is a full-time student and unmarried, lives with you and your spouse. He isn't disabled. Both you and your spouse are 21 years old,

Figure A. Tests for Qualifying Child

Caution: Figure A is an overview of the tests to claim a qualifying child. For details, see the rest of this chapter.



and you file a joint return. Your brother isn't your qualifying child because he isn't younger than you or your spouse.

Example 3—Child younger than your spouse but not younger than you. The facts are the same as in *Example 2* except that your spouse is 25 years old. Because your brother is younger than your spouse, he is your qualifying child, even though he isn't younger than you.

Student defined. To qualify as a student, your child must be, during some part of each of any 5 calendar months during the calendar year:

1. A full-time student at a school that has a regular teaching staff, course of study, and regular student body at the school; or
2. A student taking a full-time, on-farm training course given by a school described in (1), or a state, county, or local government.

The 5 calendar months need not be consecutive.

A full-time student is a student who is enrolled for the number of hours or courses the school considers to be full-time attendance.

School defined. A school can be an elementary school, junior or senior high school, college, university, or technical, trade, or mechanical school. However, on-the-job training courses, correspondence schools, and schools offering courses only through the Internet don't count as schools for the EIC.

Vocational high school students. Students who work in co-op jobs in private industry as a part of a school's regular course of classroom and practical training are considered full-time students.

Permanently and totally disabled. Your child is permanently and totally disabled if both of the following apply.

1. He or she can't engage in any substantial gainful activity because of a physical or mental condition.
2. A doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

Substantial gainful activity. Substantial gainful activity means performing significant duties over a reasonable period of time while working for pay or profit, or in work generally done for pay or profit. Full-time work (or part-time work done at an employer's convenience) in a competitive work situation for at least the minimum wage shows that the child can engage in substantial gainful activity.

Substantial gainful activity isn't work done to take care of yourself or your home. It isn't unpaid work on hobbies, institutional therapy or training, school attendance, clubs, social programs, and similar activities. However, doing this kind of work may show that the child is able to engage in substantial gainful activity.

The fact that the child hasn't worked for some time doesn't, by itself, prove the child can't engage in substantial gainful activity.

For examples of substantial gainful activity, see Pub. 524.

Residency Test

Your child must have lived with you in the United States for more than half of 2021.



You can't claim the EIC for a child who didn't live with you for more than half of the year, even if you paid most of the child's living expenses. The IRS may ask you for documents to show you lived with each qualifying child. Documents you might want to keep for this purpose include school and child care records and other records that show your child's address.

The following paragraphs clarify the residency test.

United States. This means the 50 states and the District of Columbia. It doesn't include Puerto Rico or U.S. possessions such as Guam.

Homeless shelter. Your home can be any location where you regularly live. You don't need a traditional home. For example, if your child lived with you for more than half the year in one or more homeless shelters, your child meets the residency test.

Military personnel stationed outside the United States. U.S. military personnel stationed outside the United States on extended active duty are considered to live in the United States during that duty period for purposes of the EIC.

Extended active duty. Extended active duty means you are called or ordered to duty for an indefinite period or for a period of more than 90 days. Once you begin serving your extended active duty, you are still considered to have been on extended active duty even if you don't serve more than 90 days.

Birth or death of child. A child who was born or died in 2021 is treated as having lived with you for more than half of 2021 if your home was the child's home for more than half the time he or she was alive in 2021.

Temporary absences. Count time that you or your child is away from home on a temporary absence due to a special circumstance as time the child lived with you. Examples of a special circumstance include illness, school attendance, business, vacation, military service, and detention in a juvenile facility.

Adopted child. If you adopted a child in 2021, and that child was lawfully placed with you for legal adoption by you in 2021, or the child was an eligible foster child placed with you during 2021, the child is considered to have lived with you for more than half of 2021 if your main home was this child's main home for more than half the time he or she was adopted or placed with you in 2021.

Kidnapped child. A kidnapped child is treated as living with you for more than half of the year if the child lived with you for more than half the part of the year before the date

of the kidnapping or following the date of the child's return. The child must be presumed by law enforcement authorities to have been kidnapped by someone who isn't a member of your family or the child's family. This treatment applies for all years until the child is returned. However, the last year this treatment can apply is the earlier of:

1. The year there is a determination that the child is dead, or
2. The year the child would have reached age 18.

If your qualifying child has been kidnapped and meets these requirements, enter "KC," instead of a number, on line 6 of Schedule EIC.

Joint Return Test

To meet this test, the child can't file a joint return for the year.

Exception. An exception to the joint return test applies if your child and his or her spouse file a joint return only to claim a refund of income tax withheld or estimated tax paid.

Example 1—Child files joint return. You supported your 18-year-old daughter, and she lived with you all year while her husband was in the Armed Forces. He earned \$25,000 for the year. The couple files a joint return. Because your daughter and her husband file a joint return, she isn't your qualifying child.

Example 2—Child files joint return to get refund of tax withheld. Your 18-year-old son and his 17-year-old wife had \$800 of wages from part-time jobs and no other income. They don't have a child. Neither is required to file a tax return. Taxes were taken out of their pay, so they file a joint return only to get a refund of the withheld taxes. The exception to the joint return test applies, so your son may be your qualifying child if all the other tests are met.

Example 3—Child files joint return to claim American opportunity credit. The facts are the same as in *Example 2* except no taxes were taken out of your son's pay. He and his wife aren't required to file a tax return, but they file a joint return to claim an American opportunity credit of \$124 and get a refund of that amount. Because claiming the American opportunity credit is their reason for filing the return, they aren't filing it only to claim a refund of income tax withheld or estimated tax paid. The exception to the joint return test doesn't apply, so your son isn't your qualifying child.

Married child. Even if your child doesn't file a joint return, if your child was married at the end of the year, he or she can't be your qualifying child unless:

1. You can claim the child as a dependent, or
2. The reason you can't claim the child as a dependent is that you let the child's other parent claim the child as a dependent under the [Special rule for divorced or separated parents \(or parents who live apart\)](#) described later.



Social security number (SSN). To claim a higher EIC credit amount based on a qualifying child, that qualifying child must have a valid SSN issued on or before the due date of your 2021 return (including extensions), unless the child was born and died in 2021 and you attach to your return a copy of the child's birth certificate, death certificate, or hospital records showing a live birth. You can't claim a higher EIC credit amount on the basis of a qualifying child if:

1. The qualifying child's SSN is missing from your tax return or is incorrect;
2. The qualifying child's social security card says "Not valid for employment" and was issued for use in getting a federally funded benefit; or
3. Instead of an SSN, the qualifying child has:
 - a. An individual taxpayer identification number (ITIN), which is issued to a noncitizen who can't get an SSN, or
 - b. An adoption taxpayer identification number (ATIN), issued to adopting parents who can't get an SSN for the child being adopted until the adoption is final.

If you have more than one qualifying child and only one has a valid SSN, you can use only that child to claim a higher EIC credit amount. For more information about SSNs, see Rule 2.



If you have a child who meets the conditions to be a qualifying child for purposes of claiming the EIC, but that child doesn't have a valid SSN, you may be eligible to claim a self-only EIC.

Rule 9—Your Qualifying Child Cannot Be Used by More Than One Person To Claim the EIC

Sometimes a child meets the tests to be a qualifying child of more than one person. However, only one of these persons can actually treat the child as a qualifying child. Only that person can use the child as a qualifying child to take all of the following tax benefits (provided the person is eligible for each benefit).

1. The nonrefundable child tax credit, credit for other dependents, refundable child tax credit, or additional child tax credit.
2. Head of household filing status.
3. The credit for child and dependent care expenses.
4. The exclusion for dependent care benefits.
5. The EIC.

The other person can't take any of these benefits based on this qualifying child. In other words, you and the other person can't agree to divide these tax benefits between you. The other person can't take any of these tax benefits unless he or she has a different qualifying child.

The tiebreaker rules, which follow, explain who, if anyone, can claim the EIC when more than one person has the same qualifying child. However, the tiebreaker rules don't apply if the other person is your spouse and you file a joint return.

Tiebreaker rules. To determine which person can treat the child as a qualifying child to claim the six tax benefits just listed, the following tiebreaker rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.
- If the parents don't file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time during the year. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for the year.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for the year.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for the year, but only if that person's AGI is higher than the highest AGI of any of the child's parents who can claim the child.



If your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2021, you may be able to take the EIC using the rules in chapter 3 for taxpayers who don't have a qualifying child.

Subject to these tiebreaker rules, you and the other person may be able to choose which of you claims the child as a qualifying child. See *Examples 1* through *12*.

If you can't claim the EIC because your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2021, you may be able to take the EIC using a different qualifying child, or take the EIC using the rules in chapter 3 for people who don't have a qualifying child.

If the other person cannot claim the EIC. If you and someone else have the same qualifying child but the other person can't claim the EIC because he or she isn't eligible or his or her earned income or AGI is too high, you may be able to treat the child as a qualifying child. See *Examples 6* and *7*. But you can't treat the child as a qualifying child to claim the EIC if the other person uses the child to claim

any of the other five tax benefits listed earlier in this chapter.

Examples. The following examples may help you in determining whether you can claim the EIC when you and someone else have the same qualifying child.

Example 1—Child lived with parent and grandparent. You and your 2-year-old son Jimmy lived with your mother all year. You are 25 years old, unmarried, and your AGI is \$9,000. Your only income was \$9,000 from a part-time job. Your mother's only income was \$22,000 from her job, and her AGI is \$22,000. Jimmy's father did not live with you or Jimmy. The special rule explained later for divorced or separated parents (or parents who live apart) doesn't apply. Jimmy is a qualifying child of both you and your mother because he meets the relationship, age, residency, and joint return tests for both you and your mother. However, only one of you can treat him as a qualifying child to claim the EIC (and the other tax benefits listed earlier in this chapter for which that person qualifies). He isn't a qualifying child of anyone else, including his father. If you don't claim Jimmy as a qualifying child for the EIC or any of the other tax benefits listed earlier, your mother can treat him as a qualifying child to claim the EIC (and any of the other tax benefits listed earlier for which she qualifies).

Example 2—Parent has higher AGI than grandparent. The facts are the same as in *Example 1* except your AGI is \$25,000. Because your mother's AGI isn't higher than yours, she can't claim Jimmy as a qualifying child. Only you can claim him.

Example 3—Two persons claim same child. The facts are the same as in *Example 1* except that you and your mother both claim Jimmy as a qualifying child. In this case, you as the child's parent will be the only one allowed to claim Jimmy as a qualifying child for the EIC and the other tax benefits listed earlier for which you qualify. The IRS will disallow your mother's claim to the EIC and any of the other tax benefits listed earlier based on Jimmy. Your mother can't take the EIC for a taxpayer without a qualifying child because her AGI is more than \$21,430.

Example 4—Qualifying children split between two persons. The facts are the same as in *Example 1* except that you also have two other young children who are qualifying children of both you and your mother. Only one of you can claim each child. However, if your mother's AGI is higher than yours, you can allow your mother to claim one or more of the children. For example, if you claim one child, your mother can claim the other two.

Example 5—Taxpayer who is a qualifying child. The facts are the same as in *Example 1* except that you are only 18 years old. This means you are a qualifying child of your mother. Because of *Rule 10*, discussed next, you can't claim the EIC and can't claim your son as a qualifying child. Only your mother may be able to treat Jimmy as a qualifying child to claim the EIC. If your mother meets all the other requirements for claiming the EIC and you

don't claim Jimmy as a qualifying child for any of the other tax benefits listed earlier, your mother can claim both you and Jimmy as qualifying children for the EIC.

Example 6—Grandparent with too much earned income to claim EIC. The facts are the same as in *Example 1* except that your mother earned \$50,000 from her job. Because your mother's earned income is too high for her to claim the EIC, only you can claim the EIC using your son.

Example 7—Parent with too much earned income to claim EIC. The facts are the same as in *Example 1* except that you earned \$50,000 from your job and your AGI is \$50,500. Your earned income is too high for you to claim the EIC. But your mother can't claim the EIC either, because her AGI isn't higher than yours.

Example 8—Separated parents. You, your husband, and your 10-year-old son Joey lived together until August 1, 2021, when your husband moved out of the household. In August and September, Joey lived with you. For the rest of the year, Joey lived with your husband, who is Joey's father. Joey is a qualifying child of both you and your husband because he lived with each of you for more than half the year and because he met the relationship, age, and joint return tests for both of you. At the end of the year, you and your husband still weren't divorced, legally separated, or separated under a written separation agreement, so the [Special rule for divorced or separated parents \(or parents who live apart\)](#) doesn't apply.

You and your husband will file separate returns. Your husband agrees to let you treat Joey as a qualifying child. This means, if your husband doesn't claim Joey as a qualifying child for any of the tax benefits listed earlier, you can claim him as a qualifying child for any tax benefit listed earlier for which you qualify. However, you can't take the EIC because you and your husband didn't live apart for the last 6 months of 2021 and, while you did live apart at the end of 2021, you aren't legally separated under a written separation agreement or decree of separate maintenance. Therefore, you don't meet the requirements to take the EIC as a married taxpayer filing a separate return. See *Rule 3*. You also can't take the credit for child and dependent care expenses because your filing status is married filing separately and you and your husband didn't live apart for the last 6 months of 2021. See Pub. 503.

Example 9—Separated parents claim same child. The facts are the same as in *Example 8*, except that you and your husband both claim Joey as a qualifying child. In this case, only your husband will be allowed to treat Joey as a qualifying child. This is because, during 2021, the boy lived with him longer than with you. You can't claim the EIC because your filing status is married filing separately and you don't have a qualifying child. However, your husband's filing status is also married filing separately, so he can't claim the EIC because you and your husband didn't live apart for the last 6 months of 2021 or you aren't legally separated under a written separation agreement or decree of separate maintenance. Therefore, your husband doesn't meet the requirements to take the EIC as a

married taxpayer filing a separate return. See *Rule 3*. Your husband also can't take the credit for child and dependent care expenses because his filing status is married filing separately and you and your husband didn't live apart for the last 6 months of 2021. See Pub. 503.

Example 10—Unmarried parents. You, your 5-year-old son, and your son's father lived together all year. You and your son's father aren't married. Your son is a qualifying child of both you and his father because he meets the relationship, age, residency, and joint return tests for both you and his father. Your earned income and AGI are \$12,000, and your son's father's earned income and AGI are \$14,000. Neither of you had any other income. Your son's father agrees to let you treat the child as a qualifying child. This means if your son's father doesn't claim your son as a qualifying child for the EIC or any of the other tax benefits listed earlier, you can claim him as a qualifying child for the EIC and any of the other tax benefits listed earlier for which you qualify.

Example 11—Unmarried parents claim same child. The facts are the same as in *Example 10* except that you and your son's father both claim your son as a qualifying child. In this case, only your son's father will be allowed to treat your son as a qualifying child. This is because his AGI, \$14,000, is more than your AGI, \$12,000. You can claim the EIC without a qualifying child.

Example 12—Child did not live with a parent. You and your 7-year-old niece, your sister's child, lived with your mother all year. You are 25 years old, and your AGI is \$9,300. Your only income was from a part-time job. Your mother's AGI is \$15,000. Her only income was from her job. Your niece's parents file jointly, have an AGI of less than \$9,000, and don't live with you or their child. Your niece is a qualifying child of both you and your mother because she meets the relationship, age, residency, and joint return tests for both you and your mother. However, only your mother can treat her as a qualifying child. This is because your mother's AGI, \$15,000, is more than your AGI, \$9,300.

Special rule for divorced or separated parents (or parents who live apart). A child will be treated as the qualifying child of his or her noncustodial parent if all of the following statements are true.

1. The parents:
 - a. Are divorced or legally separated under a decree of divorce or separate maintenance;
 - b. Are separated under a written separation agreement; or
 - c. Lived apart at all time during the last 6 months of 2021, whether or not they are or were married.
2. The child received over half of his or her support for the year from the parents.
3. The child is in the custody of one or both parents for more than half of 2021.

4. Either of the following statements is true.

- a. The custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for the year, and the noncustodial parent attaches the form or statement to his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to attach certain pages from the decree or agreement instead of Form 8332.
- b. A pre-1985 decree of divorce or separate maintenance or written separation agreement that applies to 2021 provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during 2021.

For details, see Pub. 501. If a child is treated as the qualifying child of the noncustodial parent under this special rule for children of divorced or separated parents (or parents who live apart), only the noncustodial parent can claim the child tax credit or the credit for other dependents for the child. However, only the custodial parent, if eligible, or another eligible taxpayer can claim the child as a qualifying child for the EIC. For details and examples, see *Applying the tiebreaker rules to divorced or separated parents (or parents who live apart)* in Pub. 501.

Rule 10—You Cannot Be a Qualifying Child of Another Taxpayer

You are a qualifying child of another taxpayer (such as your parent, guardian, or foster parent) if all of the following statements are true.

1. You are that person's son, daughter, stepchild, foster child, or a descendant of any of them. Or, you are that person's brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them.
2. You were:
 - a. Under age 19 at the end of the year and younger than that person (or that person's spouse, if the person files jointly);
 - b. Under age 24 at the end of the year, a student, and younger than that person (or that person's spouse, if the person files jointly); or
 - c. Permanently and totally disabled, regardless of age.
3. You lived with that person in the United States for more than half of the year.
4. You aren't filing a joint return for the year (or are filing a joint return only to claim a refund of withheld income tax or estimated tax paid).

For more details about the tests to be a qualifying child, see *Rule 8*.

If you are a qualifying child of another taxpayer, you can't claim the EIC. This is true even if the person for whom you are a qualifying child doesn't claim the EIC or meet all of the rules to claim the EIC. Enter "No" on the dotted line next to line 27a (Form 1040 or 1040-SR).

Example. You and your daughter lived with your mother all year. You are 22 years old, unmarried, and attended a trade school full time. You had a part-time job and earned \$5,700. You had no other income. Because you meet the relationship, age, residency, and joint return tests, you are a qualifying child of your mother. She can claim the EIC if she meets all the other requirements. Because you are your mother's qualifying child, you can't claim the EIC. This is so even if your mother can't or doesn't claim the EIC.

Child of person not required to file a return. You aren't the qualifying child of another taxpayer (and so may qualify to claim the EIC) if the person for whom you met the relationship, age, residency, and joint return tests isn't required to file an income tax return and either:

- Doesn't file an income tax return, or
- Files a return only to get a refund of income tax withheld or estimated tax paid.

Example 1—Return not required. The facts are the same as in the last example except your mother had no gross income, isn't required to file a 2021 tax return, and doesn't file a 2021 tax return. As a result, you aren't your mother's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

Example 2—Return filed to get refund of tax withheld. The facts are the same as in *Example 1* except your mother had wages of \$1,500 and had income tax withheld from her wages. She files a return only to get a refund of the income tax withheld and doesn't claim the EIC or any other tax credits or deductions. As a result, you aren't your mother's qualifying child. You can claim the EIC if you meet all the other requirements to do so.


Example 3—Return filed to get EIC. The facts are the same as in *Example 2* except your mother claimed the EIC on her return. Since she filed the return to get the EIC, she isn't filing it only to get a refund of income tax withheld. As a result, you are your mother's qualifying child. You can't claim the EIC.

3.

Rules If You Do Not Have a Qualifying Child

Use this chapter if you don't have a qualifying child and have met all the rules in chapter 1. This chapter discusses *Rules 11 through 14*. You must meet all four of those rules, in addition to the rules in chapters 1 and 4, to qualify for the earned income credit without a qualifying child. If you meet all the rules in chapter 1 and this chapter, read chapter 4 to find out what to do next.

If you have a qualifying child. If you meet *Rule 8*, you have a qualifying child. If you meet *Rule 8* and don't claim the EIC with a qualifying child, you can claim the EIC without a qualifying child.

 **TIP** *If your child meets the tests to be your qualifying child, but also meets the tests to be the qualifying child of another person, only one of you can actually treat the child as a qualifying child to claim the EIC. If the other person can claim the child under the tiebreaker rules, you can't claim the EIC as a taxpayer with a qualifying child unless you have another qualifying child. However, you may be able to claim the EIC without a qualifying child.*

Rule 11—You Must Meet the Age Requirements

For 2021, you no longer need to be younger than age 65 to claim the EIC. The minimum age to claim the EIC is generally age 19; however, if you are a specified student (other than a qualified former foster youth or a qualified homeless youth), you need to be at least age 24. If you are a qualified former foster youth or a qualified homeless youth, you need to be at least age 18.


You, or your spouse if married filing a joint return, were at least age 19 at the end of 2021 if you, or your spouse if filing a joint return, were born before January 2, 2003.

You, or your spouse if married filing a joint return, were at least age 24 at the end of 2021 if you, or your spouse if filing a joint return, were born before January 2, 1998.


You, or your spouse if filing a joint return, were at least age 18 at the end of 2021 if you, or your spouse if filing a joint return, were born before January 2, 2004.

Qualified former foster youth. You are a qualified former foster youth if (1) on or after the date you attained age 14, you were in foster care provided under the supervision or administration of an entity administering (or eligible to administer) a plan under part B (related to child welfare agencies) or part E (related to federal payments of

monthly payments for eligible children) of title IV of the Social Security Act (without regard to whether federal assistance was provided to you under such part E), and (2) you consent for entities who administer a plan under part B or part E of title IV of the Social Security Act to disclose information related to your status as a qualified former foster youth.

 **TIP** *If you qualify as a former foster youth and satisfy all the other requirements for claiming the EIC, check the box on Form 1040 or 1040-SR, line 27a.*

Qualified homeless youth. You are a qualified homeless youth if you certify that you are an unaccompanied child or youth who is homeless or who is at risk of homelessness, and are self-supporting.

 **TIP** *To certify that you are a qualified homeless youth and that you satisfy all the other requirements for claiming the EIC, check the box on Form 1040 or 1040-SR, line 27a.*

Specified student. You qualify as a specified student if you were enrolled in a program that leads to a degree, certificate, or other recognized educational credential, and carried at least one-half the normal workload for your course of study during at least 5 calendar months of the year or an academic period, if longer. For purposes of determining whether you were enrolled during at least 5 calendar months, count any month during which you were enrolled for at least part of the month. The 5 months do not need to be consecutive. For more information on whether your educational program or course load meets the qualifications for you to be a specified student, see the Instructions for Form 8863.

Example 1. You are age 19, unmarried, and not a specified student. You meet the age test.

Example 2—Spouse meets age test. You are married and filing a joint return. Neither you nor your spouse are specified students or qualified former foster youth or qualified homeless youth. You are age 18 and your spouse is age 21. You meet the age test because your spouse is at least age 19.

Death of spouse. If you are filing a joint return with your spouse who died in 2021, you meet the minimum age if your spouse met the minimum age at the time of death.

Your spouse is considered to reach the minimum age on the day before his or her birthday. Your spouse isn't considered to be the minimum age at the end of 2021 unless he or she met the minimum age at the time of his or her death.

Example. You are married and filing a joint return. Neither you, nor your spouse, is a qualified former foster youth, former homeless youth, or a specified student. Your spouse was born on February 14, 2002, and died on February 13, 2021. Your spouse is considered age 19 at

the time of death. However, if your spouse died on February 12, 2021, your spouse isn't considered age 19 at the time of death and isn't at least age 19 at the end of 2021.

Death of taxpayer. A taxpayer who died in 2021 meets the minimum age if the taxpayer met the minimum age at the time of death.

A taxpayer is considered to reach the minimum age on the day before his or her birthday. The taxpayer is not considered to be the minimum age unless he or she met the minimum age at the time of his or her death.

Rule 12—You Cannot Be the Dependent of Another Person

If you **aren't** filing a joint return, you meet this rule if you did **not** check the box under your name that says "Someone can claim you as a dependent."

If you **are** filing a joint return, you meet this rule if you did **not** check either box that says "Someone can claim you as a dependent" or "Someone can claim your spouse as a dependent."

If you aren't sure whether someone else can claim you as a dependent, get Pub. 501 and read the rules for claiming a dependent.

If someone else can claim you as a dependent on his or her return, but doesn't, you still can't claim the credit.

Example 1. In 2021, you were age 25, single, and living at home with your parents. You worked and weren't a student. You earned \$7,500. Your parents can't claim you as a dependent. When you file your return, you do not check the "Someone can claim you as a dependent" checkbox. You meet this rule. You can claim the EIC if you meet all the other requirements.

Example 2. The facts are the same as in *Example 1*, except that you earned \$2,000. Your parents can claim you as a dependent but decide not to. You don't meet this rule. You can't claim the credit because your parents could have claimed you as a dependent.

Joint returns. You generally can't be claimed as a dependent by another person if you are married and file a joint return.

However, another person may be able to claim you as a dependent if you and your spouse file a joint return merely to claim a refund of income tax withheld or estimated tax paid. But neither you nor your spouse can be claimed as a dependent by another person if you claim the EIC on your joint return.

Example 1—Return filed to get refund of tax withheld. You are 26 years old. You and your wife live with your parents and had \$800 of wages from part-time jobs and no other income. Neither you nor your wife is required to file a tax return. You don't have a child. Taxes were taken out of your pay so you file a joint return only to get a

refund of the withheld taxes. Your parents aren't disqualified from claiming you as a dependent just because you filed a joint return.

Example 2—Return filed to get EIC. The facts are the same as in *Example 1* except no taxes were taken out of your pay. Also, you and your wife aren't required to file a tax return, but you file a joint return to claim an EIC of \$63 and get a refund of that amount. Because claiming the EIC is your reason for filing the return, you aren't filing it only to claim a refund of income tax withheld or estimated tax paid. Your parents can't claim you or your wife as a dependent.

Rule 13—You Cannot Be a Qualifying Child of Another Taxpayer

You are a qualifying child of another taxpayer (your parent, guardian, foster parent, etc.) if all of the following statements are true.

1. You are that person's son, daughter, stepchild, foster child, or a descendant of any of them. Or, you are that person's brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them.
2. You were:
 - a. Under age 19 at the end of the year and younger than that person (or that person's spouse, if the person files jointly);
 - b. Under age 24 at the end of the year, a student, and younger than that person (or that person's spouse, if the person files jointly); or
 - c. Permanently and totally disabled, regardless of age.
3. You lived with that person in the United States for more than half of the year.
4. You aren't filing a joint return for the year (or are filing a joint return only to claim a refund of withheld income tax or estimated tax paid).

For more details about the tests to be a qualifying child, see *Rule 8*.

If you are a qualifying child of another taxpayer, you can't claim the EIC. This is true even if the person for whom you are a qualifying child doesn't claim the EIC or meet all of the rules to claim the EIC. Enter "No" on the dotted line next to line 27a (Form 1040 or 1040-SR).

Example. You lived with your mother all year. You are age 26, unmarried, and permanently and totally disabled. Your only income was from a community center where you went three days a week to answer telephones. You earned \$5,000 for the year and provided more than half of your own support. Because you meet the relationship, age, residency, and joint return tests, you are a qualifying

child of your mother for the EIC. She can claim the EIC if she meets all the other requirements. Because you are a qualifying child of your mother, you can't claim the EIC. This is so even if your mother can't or doesn't claim the EIC.

Joint returns. You generally can't be a qualifying child of another taxpayer if you are married and file a joint return.

However, you may be a qualifying child of another taxpayer if you and your spouse file a joint return merely to claim a refund of income tax withheld or estimated tax paid. But neither you nor your spouse can be a qualifying child of another taxpayer if you claim the EIC on your joint return.

Child of person not required to file a return. You aren't the qualifying child of another taxpayer (and so may qualify to claim the EIC) if the person for whom you meet the relationship, age, residency, and joint return tests isn't required to file an income tax return and either:

- Doesn't file an income tax return, or
- Files a return only to get a refund of income tax withheld or estimated tax paid.

Example 1—Return not required. You lived all year with your father. You are 27 years old, unmarried, permanently and totally disabled, and earned \$13,000. You have no other income, no children, and provided more than half of your own support. Your father had no gross income, isn't required to file a 2021 tax return, and doesn't file a 2021 tax return. As a result, you aren't your father's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

Example 2—Return filed to get refund of tax withheld. The facts are the same as in *Example 1* except your father had wages of \$1,500 and had income tax withheld from his wages. He files a return only to get a refund of the income tax withheld and doesn't claim the EIC or any other tax credits or deductions. As a result, you aren't your father's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

Example 3—Return filed to get EIC. The facts are the same as in *Example 2* except your father claimed the EIC on his return. Since he filed the return to get the EIC, he isn't filing it only to get a refund of income tax withheld. As a result, you are your father's qualifying child. You can't claim the EIC.

Rule 14—You Must Have Lived in the United States More Than Half of the Year

Your home (and your spouse's, if filing a joint return) must have been in the United States for more than half the year.

If it wasn't, enter "No" on the dotted line next to line 27a (Form 1040 or 1040-SR).

United States. This means the 50 states and the District of Columbia. It doesn't include Puerto Rico or U.S. possessions such as Guam.

Homeless shelter. Your home can be any location where you regularly live. You don't need a traditional home. If you lived in one or more homeless shelters in the United States for more than half the year, you meet this rule.

Military personnel stationed outside the United States. U.S. military personnel stationed outside the United States on extended active duty (defined in chapter 2) are considered to live in the United States during that duty period for purposes of the EIC.

4.

Figuring and Claiming the EIC

You must meet one more rule to claim the EIC.

You need to know the amount of your earned income to see if you meet the rule in this chapter. You also need to know that amount to figure your EIC.

Rule 15—Earned Income Limits

Your earned income must be less than:

- \$51,464 (\$57,414 for married filing jointly) if you have three or more qualifying children who have valid SSNs,
- \$47,915 (\$53,865 for married filing jointly) if you have two qualifying children who have valid SSNs,
- \$42,158 (\$48,108 for married filing jointly) if you have one qualifying child who has a valid SSN, or
- \$21,430 (\$27,380 for married filing jointly) if you don't have a qualifying child who has a valid SSN.

Earned Income

Earned income generally means wages, salaries, tips, other taxable employee pay, and net earnings from self-employment. Employee pay is earned income only if it is taxable. Nontaxable employee pay, such as certain dependent care benefits and adoption benefits, isn't earned income. But there is an exception for nontaxable combat

pay, which you can choose to include in earned income. Earned income is explained in detail in *Rule 7* in chapter 1.

Election to use prior-year earned income. You can elect to use your 2019 earned income to figure your 2021 earned income credit (EIC) if your 2019 earned income is more than your 2021 earned income. To make this election, enter the amount of your 2019 earned income on Form 1040 or 1040-SR, line 27c.



You can't use your 2020 earned income instead of your 2021 earned income. You can only use your 2019 earned income if it is more than your 2021 earned income.

If you file a joint return and make the election, your 2019 earned income is the sum of your 2019 earned income and your spouse's 2019 earned income.

Figuring earned income. If you are self-employed, a statutory employee, or a member of the clergy or a church employee who files Schedule SE (Form 1040), you will figure your earned income when you fill out Part 4 of EIC Worksheet B in the Form 1040 and 1040-SR instructions.

Otherwise, figure your earned income by using the worksheet in *Step 5* of the Form 1040 and 1040-SR instructions for line 27a.

When using one of those worksheets to figure your earned income, you will start with the amount on Form 1040 or 1040-SR, line 1. You will then reduce that amount by any amount included on that line and described in the following list.

- **Scholarship or fellowship grants not reported on a Form W-2.** A scholarship or fellowship grant that wasn't reported to you on a Form W-2 isn't considered earned income for the earned income credit.
- **Inmate's income.** Amounts received for work performed while an inmate in a penal institution aren't earned income for the earned income credit. This includes amounts received for work performed while in a work release program or while in a halfway house. If you received any amount for work done while an inmate in a penal institution and that amount is included in the total on Form 1040 or 1040-SR, line 1, put "PRI" and the amount on the dotted line next to Form 1040 or 1040-SR, line 1.
- **Pension or annuity from deferred compensation plans.** A pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan isn't considered earned income for the earned income credit. If you received such an amount and it was included in the total on Form 1040 or 1040-SR, line 1, put "DFC" and the amount on the dotted line next to Form 1040 or 1040-SR, line 1. This amount may be reported in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or an annuity.
- **Medicaid waiver payments.** Certain Medicaid waiver payments may be excluded from income under

Notice 2014-7. You may include these payments in earned income if you benefit from the inclusion. For more information about these payments, see Pub. 525.

Clergy. If you are a member of the clergy who files Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040 or 1040-SR, line 1, subtract that amount from the amount on Form 1040 or 1040-SR, line 1, and enter the result on line 1 of the worksheet in *Step 5* of the Form 1040 and 1040-SR instructions for line 27a. Enter "Clergy" on the dotted line next to line 27a (Form 1040 and 1040-SR).

Church employees. A church employee means an employee (other than a minister or member of a religious order) of a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes. If you received wages as a church employee and included any amount on both line 5a of Schedule SE and Form 1040 and 1040-SR, line 1, subtract that amount from the amount on Form 1040 and 1040-SR, line 1, and enter the result on line 1 of the worksheet in *Step 5* of the Form 1040 and 1040-SR instructions for line 27a.

Nontaxable combat pay. You can elect to include your nontaxable combat pay in earned income for the earned income credit. If you make the election, you must include in earned income all nontaxable combat pay you received.

If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election. In other words, if one of you makes the election, the other one can also make it but doesn't have to.

The amount of your nontaxable combat pay should be shown on your Form W-2 in box 12 with code Q.

Electing to include nontaxable combat pay in earned income may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the election. Whether the election increases or decreases your EIC depends on your total earned income, filing status, and number of qualifying children. If your earned income without your combat pay is less than the amount shown below for your number of children, you may benefit from electing to include your nontaxable combat pay in earned income and you should figure the credit both ways. If your earned income without your combat pay is equal to or more than these amounts, you will not benefit from including your combat pay in your earned income.

- \$9,800 if you have no children who have a valid SSN.
- \$10,600 if you have one child who has a valid SSN.
- \$14,900 if you have two or more children who have valid SSNs.



If you elect to use your nontaxable combat pay in figuring your EIC, enter that amount on Form 1040 or 1040-SR, line 27b.



If you are using your 2019 earned income to figure your 2021 EIC and you elected to include nontaxable combat pay, be sure to use 2019 nontaxable combat pay and enter that amount on Form 1040 or 1040-SR, line 27b.

The following examples illustrate the effect of including nontaxable combat pay in earned income for the EIC.

Example 1—Election increases the EIC. George and Janice are married and will file a joint return. They have one qualifying child. George was in the military and earned \$15,000 (\$5,000 taxable wages + \$10,000 nontaxable combat pay). Janice worked part of the year and earned \$2,000. Their taxable earned income and AGI are \$7,000. George and Janice qualify for the EIC and fill out the EIC Worksheet and Schedule EIC.

When they complete the EIC Worksheet without adding the nontaxable combat pay to their earned income, they find their credit to be \$2,389. When they complete the EIC Worksheet with the nontaxable combat pay added to their earned income, they find their credit to be \$3,584. Because making the election will increase their EIC, they elect to add the nontaxable combat pay to their earned income for the EIC. They enter \$3,584 on line 27b of their Form 1040.

Example 2—Election doesn't increase the EIC. The facts are the same as in *Example 1*, except George had nontaxable combat pay of \$30,000. When George and Janice add their nontaxable combat pay to their earned income, they find their credit to be \$1,771. Because the credit they can get if they don't add the nontaxable combat pay to their earned income is \$2,389, they decide not to make the election. They enter \$2,389 on line 27b of their Form 1040.

IRS Will Figure the EIC for You

The IRS will figure your EIC for you if you follow the instructions in Figure B.



Please don't ask the IRS to figure your EIC unless you are eligible for it. To be eligible, you must meet Rule 15 in this chapter as well as the rules in chapter 1 and either chapter 2 or chapter 3, whichever applies to you. If your credit was reduced or disallowed for any year after 1996, the rules in chapter 5 may apply as well.

How To Figure the EIC Yourself

To figure the EIC yourself, use the EIC Worksheet in the instructions for Form 1040 and 1040-SR. If you have a qualifying child, complete Schedule EIC (discussed later in this chapter) and attach it to your tax return.

If you want the IRS to figure your EIC for you, see *IRS Will Figure the EIC for You*, earlier.

Special Instructions—EIC Worksheets

You will need to decide whether to use EIC Worksheet A or EIC Worksheet B to figure the amount of your EIC. This section explains how to use these worksheets and how to report the EIC on your return.

EIC Worksheet A. Use EIC Worksheet A if you weren't self-employed at any time in 2021 and aren't a member of the clergy, a church employee who files Schedule SE, or a statutory employee filing Schedule C.

EIC Worksheet B. Use EIC Worksheet B if you were self-employed at any time in 2021 or are a member of the clergy, a church employee who files Schedule SE, or a statutory employee filing Schedule C. If any of the following situations apply to you, read the paragraph and then complete EIC Worksheet B.

Net earnings from self-employment of \$400 or more. If your net earnings from self-employment are \$400 or more, be sure to correctly fill out Schedule SE (Form 1040) and pay the proper amount of self-employment tax. If you don't, you may not get all the EIC you are entitled to.



When figuring your net earnings from self-employment, you must claim all your allowable business expenses.

When to use the optional methods of figuring net earnings. Using the optional methods on Schedule SE to figure your net earnings from self-employment may qualify you for the EIC or give you a larger credit. If your net earnings (without using the optional methods) are less than \$5,880, see the instructions for Schedule SE for details about the optional methods.

When both spouses have self-employment income. You must complete both Parts 1 and 2 of EIC Worksheet B if all of the following conditions apply to you.

1. You are married filing a joint return.
2. Both you and your spouse have income from self-employment.
3. You or your spouse file a Schedule SE and the other spouse doesn't file Schedule SE.

Statutory employees. Statutory employees report wages and expenses on Schedule C. They don't file Schedule SE. If you are a statutory employee, enter the amount from line 1 of Schedule C in Part 3 when you complete EIC Worksheet B.

Schedule EIC

You must complete Schedule EIC and attach it to your tax return if you have a qualifying child and are claiming the EIC. Schedule EIC provides the IRS with information about your qualifying children, including their names,

Figure B. Steps To Follow To Have the IRS Figure Your EIC

The diagram shows a portion of Form 1040 with the following lines and instructions:

- Line 27a:** Earned income credit (EIC). Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions. **1**
- Line 27b:** Nontaxable combat pay election.
- Line 27c:** Prior year (2019) earned income.
- Line 28:** Refundable child tax credit or additional child tax credit from Schedule 8812.
- Line 29:** American opportunity credit from Form 8863, line 8.
- Line 30:** Recovery rebate credit. See instructions.
- Line 31:** Amount from Schedule 3, line 15.
- Line 32:** Add lines 27a and 28 through 31. These are your **total other payments and refundable credits**.
- Line 33:** Add lines 25d, 26, and 32. These are your **total payments**.
- Refund:** Section for the refund.

Numbered steps on the right side of the form:

- 1** Enter "EIC" in the space to the left of Form 1040 or 1040-SR, line 27a.
- 2** Complete all other parts of your return that apply to you.
- 3** Do not fill in lines that relate to your total payments, overpayment, refund, or amount you owe (lines 33, 34, 35a, and 37 (Form 1040 and 1040-SR)).
- 4** If you have a qualifying child, complete Schedule EIC and attach it to your tax return. Attach and complete Schedule EIC to your tax return even if your qualifying child doesn't have a valid SSN.

- 1** Enter "EIC" in the space to the left of Form 1040 or 1040-SR, line 27a. Then, if you have any of the types of income described earlier under *Inmate's income, Pension or annuity from deferred compensation plans, Medicaid waiver payments, or Clergy*, follow the instructions given there. If you received nontaxable combat pay and are electing to include it in your earned income for the EIC, enter the amount of the nontaxable combat pay on Form 1040 or 1040-SR, line 27b. For details, see *Nontaxable combat pay* in this chapter. If you are electing to use 2019 earned income to figure your EIC, enter the amount of your 2019 earned income on Form 1040 or 1040-SR, line 27c. For details, see *Election to use prior-year earned income* in this chapter.
- 2** Complete all other parts of your return that apply to you.
- 3** Do not fill in lines that relate to your total payments, overpayment, refund, or amount you owe (lines 33, 34, 35a, and 37 (Form 1040 and 1040-SR)).
- 4** If you have a qualifying child, complete Schedule EIC and attach it to your tax return. Attach and complete Schedule EIC to your tax return even if your qualifying child doesn't have a valid SSN.

ages, SSNs, relationship to you, and the amount of time they lived with you during the year. An example of a filled-in Schedule EIC is shown in chapter 6.



CAUTION If you are required to complete and attach Schedule EIC but don't, it will take longer to process your return and issue your refund.



TIP Attach and complete Schedule EIC to your tax return even if your qualifying child doesn't have a valid SSN. For information about how to complete Schedule EIC if your qualifying child or children do not have valid SSNs, see Schedule EIC.

5.

Disallowance of the EIC



CAUTION If your earned income credit (EIC) for any year after 1996 was denied (disallowed) or reduced by the IRS, you may need to complete an additional form to claim the credit for 2021.

This chapter is for people whose earned income credit (EIC) for any year after 1996 was denied or reduced by the IRS. If this applies to you, you may need to complete Form 8862, Information To Claim Certain Credits After Disallowance, and attach it to your 2021 return to claim the credit for 2021. This chapter explains when you need

to attach Form 8862. For more information, see Form 8862 and its instructions.

This chapter also explains the rules for certain people who can't claim the EIC for a period of years after their EIC was denied or reduced.

Form 8862

If your EIC for any year after 1996 was denied or reduced for any reason other than a math or clerical error, you must attach a completed Form 8862 to your next tax return to claim the EIC. You must also qualify to claim the EIC by meeting all the rules described in this publication.

Exception 1. Don't file Form 8862 if either (1) or (2) below is true.

1. After your EIC was reduced or disallowed in the earlier year:
 - a. You filed Form 8862 in a later year and your EIC for that later year was allowed, and
 - b. Your EIC hasn't been reduced or disallowed again for any reason other than a math or clerical error.
2. You are claiming the EIC without a qualifying child for 2021 and the only reason your EIC was reduced or disallowed in the earlier year was because the IRS determined that a child listed on Schedule EIC wasn't your qualifying child.

In either of these cases, you can take the EIC without filing Form 8862 if you meet all the EIC eligibility requirements.

Exception 2. Don't file Form 8862 or take the EIC for:

- 2 years after there was a final determination that your EIC claim was due to reckless or intentional disregard of the EIC rules, or
- 10 years after there was a final determination that your EIC claim was due to fraud.

More information. For details, see *Are You Prohibited From Claiming the EIC for a Period of Years?* in this chapter.

The date on which your EIC was denied and the date on which you file your 2021 return affect whether you need to attach Form 8862 to your 2021 return or to a later return. The following examples demonstrate whether Form 8862 is required for 2021 or 2022.

Example 1—Form 8862 required for 2021. You filed your 2020 tax return in March 2021 and claimed the EIC with a qualifying child. The IRS questioned the EIC, and you were unable to prove the child was a qualifying child. In September 2021, you received a statutory notice of deficiency telling you that an adjustment would be made and tax assessed unless you filed a petition with the Tax Court within 90 days. You didn't act on this notice within 90 days. Therefore, your EIC was denied in December 2021. To claim the EIC with a qualifying child on your 2021 return, you must complete and attach Form 8862 to that

return. However, to claim the EIC without a qualifying child on your 2021 return, you don't need to file Form 8862.

Example 2—Form 8862 required for 2022. The facts are the same as in the previous example except that you received the statutory notice of deficiency in February 2022. Because the 90-day period referred to in the statutory notice isn't over when you are ready to file your return for 2021, you shouldn't attach Form 8862 to your 2021 return. However, to claim the EIC with a qualifying child for 2022, you must complete and attach Form 8862 to your return for that year. To claim the EIC without a qualifying child for 2022, you don't need to file Form 8862.

Exception for math or clerical errors. If your EIC was denied or reduced as a result of a math or clerical error, don't attach Form 8862 to your next tax return. For example, if your arithmetic is incorrect, the IRS can correct it. If you don't provide a correct social security number, the IRS can deny the EIC. These kinds of errors are called math or clerical errors.

Omission of Form 8862. If you are required to attach Form 8862 to your 2021 tax return, and you claim the EIC without attaching a completed Form 8862, your claim will be automatically denied. This is considered a math or clerical error. You won't be permitted to claim the EIC without a completed Form 8862.

Additional documents may be required. You may have to provide the IRS with additional documents or information before a refund relating to the EIC you claim is released to you, even if you attach a properly completed Form 8862 to your return.

Are You Prohibited From Claiming the EIC for a Period of Years?

If your EIC for any year after 1996 was denied and it was determined that your error was due to reckless or intentional disregard of the EIC rules, then you can't claim the EIC for the next 2 years. If your error was due to fraud, then you can't claim the EIC for the next 10 years. The date on which your EIC was denied and the date on which you file your 2021 return affect the years for which you are prohibited from claiming the EIC. The following examples demonstrate which years you are prohibited from claiming the EIC.

Example 3—Cannot claim EIC for 2 years. You claimed the EIC on your 2020 tax return, which you filed in March 2021. The IRS determined you weren't entitled to the EIC and that your error was due to reckless or intentional disregard of the EIC rules. In September 2021, you received a statutory notice of deficiency telling you an adjustment would be made and tax assessed unless you filed a petition with the Tax Court within 90 days. You didn't act on this notice within 90 days. Therefore, your

EIC was denied in December 2021. You can't claim the EIC for tax year 2021 or 2022. To claim the EIC on your return for 2023, you must complete and attach Form 8862 to your return for that year.

Example 4. The facts are the same as in *Example 3*, except that your 2020 EIC wasn't denied until after you filed your 2021 return. You can't claim the EIC for tax year 2022 or 2023. To claim the EIC on your return for 2024 you must complete and attach Form 8862 to your return for that year.

Example 5—Cannot claim EIC for 10 years. You claimed the EIC on your 2020 tax return, which you filed in February 2021. The IRS determined you weren't entitled to the EIC and that your error was due to fraud. In September 2021, you received a statutory notice of deficiency telling you an adjustment would be made and tax assessed unless you filed a petition with the Tax Court within 90 days. You didn't act on this notice within 90 days. Therefore, your EIC was denied in December 2021. You can't claim the EIC for tax years 2021 through 2030. To claim the EIC on your return for 2031, you must complete and attach Form 8862 to your return for that year.

6.

Detailed Examples

The next few pages contain two detailed examples (with a filled-in Schedule EIC and EIC Worksheet) that may be helpful if you have questions about claiming the EIC.

Example 1—Sharon Rose

Sharon Rose is age 63 and retired. She received \$7,000 in social security benefits during the year and \$16,000 from a part-time job. She also received a taxable pension of \$6,400. Sharon had no other income. Her AGI on line 11 of Form 1040 is \$22,400 (\$16,000 + \$6,400).

Sharon isn't married and lived alone in the United States for the entire year. She can't be claimed as a dependent on anyone else's return. She doesn't have any investment income and doesn't have a qualifying child.

Sharon reads the steps for eligibility in her Form 1040 instructions. In *Step 1*, she discovers that, because her AGI (\$22,400) isn't less than \$21,430, she can't take the EIC. She completes the rest of her Form 1040 and files it with the IRS.

Example 2—Cynthia and Jerry Grey

Cynthia and Jerry Grey have two children, Kirk, age 10, and Susanne, age 8. The children lived with Cynthia and Jerry for all of 2021. Cynthia earned wages of \$15,000 and Jerry had wages of \$10,000. The Greys received \$525 in interest on their savings account. They had no other income in 2021.

Cynthia and Jerry have the 2021 Form 1040 and instructions. They want to see if they qualify for the EIC, so they follow the steps in the instructions for line 27a.

Step 1. The amount Cynthia and Jerry entered on Form 1040, line 11, was \$25,525. They both have valid social security numbers (SSNs), which they have had for many years. They will file a joint return. Neither Cynthia nor Jerry is a nonresident alien. Therefore, the answers they give to the questions in *Step 1* allow them to proceed to *Step 2*.

Step 2. The only investment income the Greys have is their \$525 interest income. That amount isn't more than \$10,000, so they answer "No" to the second question in *Step 2* and go to *Step 3*.

Step 3. Their children, Kirk and Susanne, meet the relationship, age, residency, and joint return tests to be Cynthia and Jerry's qualifying children, so Cynthia and Jerry answer "Yes" to the first question in *Step 3*. Kirk and Susanne aren't qualifying children of anyone else. Both children have valid SSNs, which they got soon after birth. Cynthia and Jerry are filing a joint return, so they answer "Yes" to the second question in *Step 3*. This means they can skip questions 3 through 6 and *Step 4* and go to *Step 5*.

Step 5. Cynthia and Jerry figure their earned income to be \$25,000, the amount of their combined wages. This is less than \$53,865, so they go to *Step 6* to figure their credit.

Step 6. Cynthia and Jerry want to figure their EIC themselves, so they complete the EIC Worksheet in the Form 1040 instructions (shown later).

Completing the EIC Worksheet. Cynthia and Jerry complete their worksheet as follows.

1. Cynthia and Jerry enter their total earned income (\$25,000) on line 1.
2. To find their credit, they go to the EIC Table (shown later in this publication). The part of the EIC Table they use is included as part of this example. They find their earned income of \$25,000 in the range of \$25,000 to \$25,050. Because both of their children have valid SSNs, they follow this line across to the column for 2 children under *Married filing jointly* and find \$5,980. They enter \$5,980 on line 2.

Excerpt From EIC Table for Example 2

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er)★ and the number of children you have is—				Married filing jointly and the number of children you have is—			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—			
25,000	25,050	0	2,738	4,821	5,568	360	3,618	5,980	6,728
25,050	25,100	0	2,730	4,810	5,558	353	3,618	5,980	6,728
25,100	25,150	0	2,722	4,800	5,547	345	3,618	5,980	6,728
25,150	25,200	0	2,714	4,789	5,537	337	3,618	5,980	6,728
25,200	25,250	0	2,706	4,779	5,526	330	3,618	5,980	6,728
25,250	25,300	0	2,698	4,768	5,515	322	3,618	5,980	6,728
25,300	25,350	0	2,690	4,757	5,505	314	3,618	5,980	6,728
25,350	25,400	0	2,682	4,747	5,494	307	3,618	5,980	6,728
25,400	25,450	0	2,674	4,736	5,484	299	3,618	5,980	6,728
25,450	25,500	0	2,666	4,726	5,473	291	3,618	5,980	6,728
25,500	25,550	0	2,658	4,715	5,463	284	3,609	5,968	6,716
25,550	25,600	0	2,650	4,705	5,452	276	3,601	5,958	6,705
25,600	25,650	0	2,642	4,694	5,442	269	3,593	5,947	6,695
25,650	25,700	0	2,634	4,684	5,431	261	3,585	5,937	6,684
25,700	25,750	0	2,626	4,673	5,421	253	3,577	5,926	6,674
25,750	25,800	0	2,618	4,663	5,410	246	3,569	5,916	6,663

- They enter on line 3 their AGI (\$25,525) and see that it is different from the amount on line 1.
- They look up \$25,525 in the EIC Table and enter the amount of \$5,968 on line 5.
- They enter \$5,968 on line 6. This is the smaller of the line 2 amount (\$5,980) and the line 5 amount (\$5,968).
- The Greys enter \$5,968 on line 27a of their Form 1040. They will now complete Schedule EIC (shown later) and attach it to their return. They will keep the EIC Worksheet for their records.

Worksheet **A**—2021 EIC—Line 27a

Keep for Your Records



Before you begin: ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered “No” to Step 5, question 2. Otherwise, use Worksheet B.

Part 1


All Filers Using Worksheet A

1. Enter your earned income from Step 5.

1 25,000

2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN as defined earlier. Enter the credit here.

2 5,980

If line 2 is zero,  You can't take the credit. Enter “No” on the dotted line next to Form 1040 or 1040-SR, line 27a.

3. Enter the amount from Form 1040 or 1040-SR, line 11.

3 25,525

4. Are the amounts on lines 3 and 1 the same?

☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.

☒ **No.** Go to line 5.

Part 2

Filers Who Answered “No” on Line 4

5. If you have:

- No qualifying children who have a valid SSN, is the amount on line 3 less than \$11,650 (\$17,600 if married filing jointly)?
- 1 or more qualifying children who have a valid SSN, is the amount on line 3 less than \$19,550 (\$25,500 if married filing jointly)?

☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

☒ **No.** Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here.
Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

5 5,968

Part 3

Your Earned Income Credit

6. This is your earned income credit.

6 5,968

Reminder—

✓ If you have a qualifying child, complete and attach Schedule EIC.



Enter this amount on Form 1040 or 1040-SR, line 27a.



If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2021.

Filled-in Schedule EIC—Cynthia and Jerry Grey

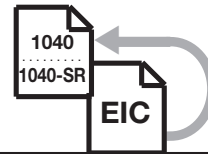
SCHEDULE EIC (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

- **Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.**
► **Go to www.irs.gov/ScheduleEIC for the latest information.**



OMB No. 1545-0074

2021

Attachment
Sequence No. **43**

Name(s) shown on return

Cynthia and Jerry Grey

Your social security number

333-00-5555

If you are separated from your spouse, filing a separate return and meet the requirements to claim the EIC (see instructions), check here ☐

Before you begin:

- See the instructions for Form 1040, lines 27a, 27b, and 27c, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
- If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, lines 27a, 27b, and 27c, see the instructions.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If your child doesn't have an SSN as defined in the instructions for Form 1040, lines 27a, 27b, and 27c, see the instructions.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

1 Child's name

If you have more than three qualifying children, you have to list only three to get the maximum credit.

First name	Last name	First name	Last name	First name	Last name
Kirk	Grey	Susanne	Grey		

2 Child's SSN

The child must have an SSN as defined in the instructions for Form 1040, lines 27a, 27b, and 27c, unless the child was born and died in 2021 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2021 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.

123-00-5678	800-00-4321	
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3 Child's year of birth

Year <u>2</u> <u>0</u> <u>1</u> <u>1</u> <i>If born after 2002 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year <u>2</u> <u>0</u> <u>1</u> <u>3</u> <i>If born after 2002 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 2002 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------

4 a Was the child under age 24 at the end of 2021, a student, and younger than you (or your spouse, if filing jointly)?

<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>
------------------------------------------------------------------------------------	------------------------------------------------------------------------------------	------------------------------------------------------------------------------------

b Was the child permanently and totally disabled during any part of 2021?

<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>
------------------------------------------------------------------------------------	------------------------------------------------------------------------------------	------------------------------------------------------------------------------------

5 Child's relationship to you

(for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)

son	daughter	
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6 Number of months child lived with you in the United States during 2021

- If the child lived with you for more than half of 2021 but less than 7 months, enter "7."
- If the child was born or died in 2021 and your home was the child's home for more than half the time he or she was alive during 2021, enter "12."

<u>12</u> months <i>Do not enter more than 12 months.</i>	<u>12</u> months <i>Do not enter more than 12 months.</i>	<u> </u> months <i>Do not enter more than 12 months.</i>
--------------------------------------------------------------	--------------------------------------------------------------	------------------------------------------------------------------

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13339M

Schedule EIC (Form 1040) 2021

How To Get Tax Help

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) to find resources that can help you right away.

Preparing and filing your tax return. After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.



For 2021, if you received an Economic Impact Payment (EIP), refer to your Notice 1444-C, Your 2021 Economic Impact Payment. If you received Advance Child Tax Credit payments, refer to your Letter 6419.

Free options for tax preparation. Go to [IRS.gov](https://www.irs.gov) to see your options for preparing and filing your return online or in your local community, if you qualify, which include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using brand-name tax-preparation-and-filing software or Free File fillable forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.
- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to [IRS.gov/TCE](https://www.irs.gov/TCE), download the free IRS2Go app, or call 888-227-7669 for information on free tax return preparation.
- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information go to [MilitaryOneSource \(MilitaryOneSource.mil/Tax\)](https://www.militaryonesource.com/MilitaryOneSource.mil/Tax).

Also, the IRS offers Free Fillable Forms, which can be completed online and then filed electronically regardless of income.

Using online tools to help prepare your return. Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- The [Earned Income Tax Credit Assistant \(IRS.gov/EITCAssistant\)](https://www.irs.gov/EITCAssistant) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator \(IRS.gov/W4app\)](https://www.irs.gov/W4app) makes it easier for everyone to pay the correct amount of tax during the year. The tool is a convenient, online way to check and tailor your withholding. It's more user-friendly for taxpayers, including retirees and self-employed individuals. The features include the following.
 - ▶ Easy to understand language.
 - ▶ The ability to switch between screens, correct previous entries, and skip screens that don't apply.
 - ▶ Tips and links to help you determine if you qualify for tax credits and deductions.
 - ▶ A progress tracker.
 - ▶ A self-employment tax feature.
 - ▶ Automatic calculation of taxable social security benefits.
- The [First-Time Homebuyer Credit Account Look-up \(IRS.gov/HomeBuyer\)](https://www.irs.gov/HomeBuyer) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](https://www.irs.gov/SalesTax) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



Getting answers to your tax questions. On [IRS.gov](https://www.irs.gov), you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](https://www.irs.gov/Help): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](https://www.irs.gov/ITA): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax law topics.
- [IRS.gov/Forms](https://www.irs.gov/Forms): Find forms, instructions, and publications. You will find details on 2021 tax changes and hundreds of interactive links to help you find answers to your questions.
- You may also be able to access tax law information in your electronic filing software.

Need someone to prepare your tax return? There are various types of tax return preparers, including tax preparers, enrolled agents, certified public accountants (CPAs), attorneys, and many others who don't have professional credentials. If you choose to have someone prepare your

tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).

Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](#) on IRS.gov.

Advance child tax credit payments. From July through December 2021, advance payments were sent automatically to taxpayers with qualifying children who met certain criteria. The advance child tax credit payments were early payments of up to 50% of the estimated child tax credit that taxpayers may properly claim on their 2021 returns. Go to [IRS.gov/AdvCTC](#) for more information about these payments and how they can affect your taxes.

Coronavirus. Go to [IRS.gov/Coronavirus](#) for links to information on the impact of the coronavirus, as well as tax relief available for individuals and families, small and large businesses, and tax-exempt organizations.

Employers can register to use Business Services Online. The Social Security Administration (SSA) offers online service at [SSA.gov/employer](#) for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

IRS social media. Go to [IRS.gov/SocialMedia](#) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](#).
- [Youtube.com/irsvideosmultilingua](#).
- [Youtube.com/irsvideosASL](#).

Watching IRS videos. The IRS Video portal ([IRSVideos.gov](#)) contains video and audio presentations for individuals, small businesses, and tax professionals.

Online tax information in other languages. You can find information on [IRS.gov/MyLanguage](#) if English isn't your native language.

Free Over-the-Phone Interpreter (OPI) Service. The IRS is committed to serving our multilingual customers by offering OPI services. The OPI service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), other IRS offices, and every VITA/TCE return site. OPI service is accessible in more than 350 languages.

Accessibility Helpline available for taxpayers with disabilities. Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.).

Getting tax forms and publications. Go to [IRS.gov/Forms](#) to view, download, or print all of the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](#) to place an order.

Getting tax publications and instructions in eBook format. You can also download and view popular tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](#).

Note. IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

Access your online account (individual taxpayers only). Go to [IRS.gov/Account](#) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, your EIP amounts, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

Tax Pro Account. This tool lets your tax professional submit an authorization request to access your individual taxpayer [IRS online account](#). For more information, go to [IRS.gov/TaxProAccount](#).

Using direct deposit. The fastest way to receive a tax refund is to file electronically and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen,

or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/DirectDeposit](https://www.irs.gov/DirectDeposit) for more information on where to find a bank or credit union that can open an account online.

Getting a transcript of your return. The quickest way to get a copy of your tax transcript is to go to [IRS.gov/Transcripts](https://www.irs.gov/Transcripts). Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a free copy of your transcript. If you prefer, you can order your transcript by calling 800-908-9946.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages, telephone calls, or social media channels to request personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/IPPIN).

Ways to check on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

Note. The IRS can't issue refunds before mid-February 2022 for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Making a tax payment. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or Credit Card:** Choose an approved payment processor to pay online or by phone.

- **Electronic Funds Withdrawal:** Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or Money Order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.
- **Same-Day Wire:** You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

Note. The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

What if I can't pay now? Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an **online payment agreement** ([IRS.gov/OPA](https://www.irs.gov/OPA)) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the **Offer in Compromise Pre-Qualifier** to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](https://www.irs.gov/OIC).

Filing an amended return. You can now file Form 1040-X electronically with tax filing software to amend 2019 or 2020 Forms 1040 and 1040-SR. To do so, you must have e-filed your original 2019 or 2020 return. Amended returns for all prior years must be mailed. Go to [IRS.gov/Form1040X](https://www.irs.gov/Form1040X) for information and updates.

Checking the status of your amended return. Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040-X amended returns.

Note. It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

Understanding an IRS notice or letter you've received. Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

You can use Schedule LEP, Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language, when these are available. Once your Schedule LEP is processed, the IRS will determine your translation needs and provide you translations when available. If you have a disability requiring notices in an accessible format, see Form 9000.

Contacting your local IRS office. Keep in mind, many questions can be answered on IRS.gov without visiting an IRS TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

The Taxpayer Advocate Service (TAS) Is Here To Help You

What Is TAS?

TAS is an *independent* organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](https://www.irs.gov/ taxpayeradvocate/ taxpayeradvocate-bill-of-rights).

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [TaxpayerAdvocate.IRS.gov](https://www.irs.gov/ taxpayeradvocate/ taxpayeradvocate-bill-of-rights) to help you understand what these rights mean to you and how they apply. These are *your* rights. Know them. Use them.

What Can TAS Do for You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;

- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach TAS?

TAS has offices [in every state, the District of Columbia, and Puerto Rico](https://www.irs.gov/ taxpayeradvocate/ taxpayeradvocate-locations). Your local advocate's number is in your local directory and at [TaxpayerAdvocate.IRS.gov/Contact-Us](https://www.irs.gov/ taxpayeradvocate/ taxpayeradvocate-locations). You can also call them at 877-777-4778.

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, report it to them at [IRS.gov/SAMS](https://www.irs.gov/ taxpayeradvocate/ taxpayeradvocate-sams).

TAS for Tax Professionals

TAS can provide a variety of information for tax professionals, including tax law updates and guidance, TAS programs, and ways to let TAS know about systemic problems you've seen in your practice.

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee for eligible taxpayers. To find an LTC near you, go to [TaxpayerAdvocate.IRS.gov/about-us/Low-Income-Taxpayer-Clinics-LITC](https://www.irs.gov/ taxpayeradvocate/ taxpayeradvocate-low-income-taxpayer-clinics-litc) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](https://www.irs.gov/ taxpayeradvocate/ taxpayeradvocate-low-income-taxpayer-clinics-litc).



You may claim the EIC if you answer “Yes” to all the following questions.*

	Yes	No
1. Is your AGI less than: <ul style="list-style-type: none"> • \$21,430 (\$27,380 for married filing jointly) if you don't have a qualifying child who has a valid SSN, • \$42,158 (\$48,108 for married filing jointly) if you have one qualifying child who has a valid SSN, • \$47,915 (\$53,865 for married filing jointly) if you have two qualifying children who have valid SSNs, or • \$51,464 (\$57,414 for married filing jointly) if you have more than two qualifying children who have valid SSNs? (See Rule 1 .)	<input type="checkbox"/>	<input type="checkbox"/>
2. Do you and your spouse if filing jointly, each have a valid SSN that you got by the due date of your 2021 return (including extensions)? (See Rule 2 .)	<input type="checkbox"/>	<input type="checkbox"/>
3. Is your filing status married filing jointly, head of household, qualifying widow(er), single, or married filing separately and you meet the requirements to claim the EIC? (See Rule 3 .) Caution: If you or your spouse is a nonresident alien, answer “Yes” only if your filing status is married filing jointly. (See Rule 4 .)	<input type="checkbox"/>	<input type="checkbox"/>
4. Answer “Yes” if you aren't filing Form 2555. Otherwise, answer “No.” (See Rule 5 .)	<input type="checkbox"/>	<input type="checkbox"/>
5. Is your investment income \$10,000 or less? (See Rule 6 .)	<input type="checkbox"/>	<input type="checkbox"/>
6. Is your total earned income at least \$1 but less than: <ul style="list-style-type: none"> • \$21,430 (\$27,380 for married filing jointly) if you don't have a qualifying child who has a valid SSN, • \$42,158 (\$48,108 for married filing jointly) if you have one qualifying child who has a valid SSN, • \$47,915 (\$53,865 for married filing jointly) if you have two qualifying children who have valid SSNs, or • \$51,464 (\$57,414 for married filing jointly) if you have more than two qualifying children who have valid SSNs? (See Rules 7 and 15 .)	<input type="checkbox"/>	<input type="checkbox"/>
7. Answer “Yes” if (a) you aren't a qualifying child of another taxpayer, or (b) you are filing a joint return. Otherwise, answer “No.” (See Rules 10 and 13 .) STOP: If you have a qualifying child, answer questions 8 and 9 and skip 10–12. If you don't have a qualifying child or if another person is entitled to treat your child as a qualifying child under the tiebreaker rules explained in Rule 9, skip questions 8 and 9 and answer 10–12.*	<input type="checkbox"/>	<input type="checkbox"/>
8. Does your child meet the relationship, age, residency, and joint return tests for a qualifying child? (See Rule 8 .)	<input type="checkbox"/>	<input type="checkbox"/>
9. Is your child a qualifying child only for you? Answer “Yes” if (a) your qualifying child doesn't meet the tests to be a qualifying child of any other person, or (b) your qualifying child meets the tests to be a qualifying child of another person but you are the person entitled to treat the child as a qualifying child under the tiebreaker rules explained in Rule 9 .	<input type="checkbox"/>	<input type="checkbox"/>
10. Did you (or your spouse if filing a joint return) meet the age requirements at the end of 2021? (See Rule 11 .)	<input type="checkbox"/>	<input type="checkbox"/>
11. Answer “Yes” if (a) you can't be claimed as a dependent on anyone else's return, or (b) you are filing a joint return. Otherwise, answer “No.” (See Rule 12 .)	<input type="checkbox"/>	<input type="checkbox"/>
12. Was your main home (and your spouse's, if filing a joint return) in the United States for more than half the year? (See Rule 14 .)	<input type="checkbox"/>	<input type="checkbox"/>

***PERSONS WITH A QUALIFYING CHILD:** If you answered “Yes” to questions 1 through 9, you can claim the EIC with a qualifying child. (If you have more than one child, you can claim the EIC with a qualifying child as long as you answer “Yes” to questions 1 through 7 and can answer “Yes” to questions 8 and 9 for at least one child.) Remember to fill out Schedule EIC and attach it to your Form 1040. If you answered “Yes” to questions 1 through 7 and “No” to question 8, answer questions 10 through 12 to see if you can claim the EIC without a qualifying child.

PERSONS WITHOUT A QUALIFYING CHILD: If you answered “Yes” to questions 1 through 7, and 10 through 12, you can claim the EIC.

If you answered “No” to any question that applies to you: You can't claim the EIC.

2021 Earned Income Credit (EIC) Table

Caution. This is not a tax table.

1. To find your credit, read down the "At least - But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet.

2. Then, go to the column that includes your filing status and the number of qualifying children you have who have valid SSNs as defined earlier. Enter the credit from that column on your EIC Worksheet.

Example. If your filing status is single, you have one qualifying child, and the amount you are looking up from your EIC Worksheet is \$2,455, you would enter \$842.

If the amount you are looking up from the worksheet is—		And your filing status is— Single, head of household, or qualifying widow(er) and the number of children you have is—			
		0	1	2	3
At least	But less than	Your credit is—			
2,400	2,450	371	825	970	1,091
2,450	2,500	379	842	990	1,114

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er)* and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—			
\$1	\$50	\$4	\$9	\$10	\$11	\$4	\$9	\$10	\$11
50	100	11	26	30	34	11	26	30	34
100	150	19	43	50	56	19	43	50	56
150	200	27	60	70	79	27	60	70	79
200	250	34	77	90	101	34	77	90	101
250	300	42	94	110	124	42	94	110	124
300	350	50	111	130	146	50	111	130	146
350	400	57	128	150	169	57	128	150	169
400	450	65	145	170	191	65	145	170	191
450	500	73	162	190	214	73	162	190	214
500	550	80	179	210	236	80	179	210	236
550	600	88	196	230	259	88	196	230	259
600	650	96	213	250	281	96	213	250	281
650	700	103	230	270	304	103	230	270	304
700	750	111	247	290	326	111	247	290	326
750	800	119	264	310	349	119	264	310	349
800	850	126	281	330	371	126	281	330	371
850	900	134	298	350	394	134	298	350	394
900	950	142	315	370	416	142	315	370	416
950	1,000	149	332	390	439	149	332	390	439
1,000	1,050	157	349	410	461	157	349	410	461
1,050	1,100	164	366	430	484	164	366	430	484
1,100	1,150	172	383	450	506	172	383	450	506
1,150	1,200	180	400	470	529	180	400	470	529
1,200	1,250	187	417	490	551	187	417	490	551
1,250	1,300	195	434	510	574	195	434	510	574
1,300	1,350	203	451	530	596	203	451	530	596
1,350	1,400	210	468	550	619	210	468	550	619
1,400	1,450	218	485	570	641	218	485	570	641
1,450	1,500	226	502	590	664	226	502	590	664
1,500	1,550	233	519	610	686	233	519	610	686
1,550	1,600	241	536	630	709	241	536	630	709
1,600	1,650	249	553	650	731	249	553	650	731
1,650	1,700	256	570	670	754	256	570	670	754
1,700	1,750	264	587	690	776	264	587	690	776
1,750	1,800	272	604	710	799	272	604	710	799
1,800	1,850	279	621	730	821	279	621	730	821
1,850	1,900	287	638	750	844	287	638	750	844
1,900	1,950	295	655	770	866	295	655	770	866
1,950	2,000	302	672	790	889	302	672	790	889
2,000	2,050	310	689	810	911	310	689	810	911
2,050	2,100	317	706	830	934	317	706	830	934
2,100	2,150	325	723	850	956	325	723	850	956
2,150	2,200	333	740	870	979	333	740	870	979
2,200	2,250	340	757	890	1,001	340	757	890	1,001
2,250	2,300	348	774	910	1,024	348	774	910	1,024
2,300	2,350	356	791	930	1,046	356	791	930	1,046
2,350	2,400	363	808	950	1,069	363	808	950	1,069
2,400	2,450	371	825	970	1,091	371	825	970	1,091
2,450	2,500	379	842	990	1,114	379	842	990	1,114
2,500	2,550	386	859	1,010	1,136	386	859	1,010	1,136
2,550	2,600	394	876	1,030	1,159	394	876	1,030	1,159
2,600	2,650	402	893	1,050	1,181	402	893	1,050	1,181
2,650	2,700	409	910	1,070	1,204	409	910	1,070	1,204
2,700	2,750	417	927	1,090	1,226	417	927	1,090	1,226
2,750	2,800	425	944	1,110	1,249	425	944	1,110	1,249

* Use this column if your filing status is married filing separately and you qualify to claim the EIC.

(Continued)

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–								If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–				At least	But less than	Your credit is–				Your credit is–			
5,600	5,650	861	1,913	2,250	2,531	861	1,913	2,250	2,531	8,800	8,850	1,350	3,001	3,530	3,971	1,350	3,001	3,530	3,971
5,650	5,700	868	1,930	2,270	2,554	868	1,930	2,270	2,554	8,850	8,900	1,358	3,018	3,550	3,994	1,358	3,018	3,550	3,994
5,700	5,750	876	1,947	2,290	2,576	876	1,947	2,290	2,576	8,900	8,950	1,366	3,035	3,570	4,016	1,366	3,035	3,570	4,016
5,750	5,800	884	1,964	2,310	2,599	884	1,964	2,310	2,599	8,950	9,000	1,373	3,052	3,590	4,039	1,373	3,052	3,590	4,039
5,800	5,850	891	1,981	2,330	2,621	891	1,981	2,330	2,621	9,000	9,050	1,381	3,069	3,610	4,061	1,381	3,069	3,610	4,061
5,850	5,900	899	1,998	2,350	2,644	899	1,998	2,350	2,644	9,050	9,100	1,388	3,086	3,630	4,084	1,388	3,086	3,630	4,084
5,900	5,950	907	2,015	2,370	2,666	907	2,015	2,370	2,666	9,100	9,150	1,396	3,103	3,650	4,106	1,396	3,103	3,650	4,106
5,950	6,000	914	2,032	2,390	2,689	914	2,032	2,390	2,689	9,150	9,200	1,404	3,120	3,670	4,129	1,404	3,120	3,670	4,129
6,000	6,050	922	2,049	2,410	2,711	922	2,049	2,410	2,711	9,200	9,250	1,411	3,137	3,690	4,151	1,411	3,137	3,690	4,151
6,050	6,100	929	2,066	2,430	2,734	929	2,066	2,430	2,734	9,250	9,300	1,419	3,154	3,710	4,174	1,419	3,154	3,710	4,174
6,100	6,150	937	2,083	2,450	2,756	937	2,083	2,450	2,756	9,300	9,350	1,427	3,171	3,730	4,196	1,427	3,171	3,730	4,196
6,150	6,200	945	2,100	2,470	2,779	945	2,100	2,470	2,779	9,350	9,400	1,434	3,188	3,750	4,219	1,434	3,188	3,750	4,219
6,200	6,250	952	2,117	2,490	2,801	952	2,117	2,490	2,801	9,400	9,450	1,442	3,205	3,770	4,241	1,442	3,205	3,770	4,241
6,250	6,300	960	2,134	2,510	2,824	960	2,134	2,510	2,824	9,450	9,500	1,450	3,222	3,790	4,264	1,450	3,222	3,790	4,264
6,300	6,350	968	2,151	2,530	2,846	968	2,151	2,530	2,846	9,500	9,550	1,457	3,239	3,810	4,286	1,457	3,239	3,810	4,286
6,350	6,400	975	2,168	2,550	2,869	975	2,168	2,550	2,869	9,550	9,600	1,465	3,256	3,830	4,309	1,465	3,256	3,830	4,309
6,400	6,450	983	2,185	2,570	2,891	983	2,185	2,570	2,891	9,600	9,650	1,473	3,273	3,850	4,331	1,473	3,273	3,850	4,331
6,450	6,500	991	2,202	2,590	2,914	991	2,202	2,590	2,914	9,650	9,700	1,480	3,290	3,870	4,354	1,480	3,290	3,870	4,354
6,500	6,550	998	2,219	2,610	2,936	998	2,219	2,610	2,936	9,700	9,750	1,488	3,307	3,890	4,376	1,488	3,307	3,890	4,376
6,550	6,600	1,006	2,236	2,630	2,959	1,006	2,236	2,630	2,959	9,750	9,800	1,496	3,324	3,910	4,399	1,496	3,324	3,910	4,399
6,600	6,650	1,014	2,253	2,650	2,981	1,014	2,253	2,650	2,981	9,800	9,850	1,502	3,341	3,930	4,421	1,502	3,341	3,930	4,421
6,650	6,700	1,021	2,270	2,670	3,004	1,021	2,270	2,670	3,004	9,850	9,900	1,502	3,358	3,950	4,444	1,502	3,358	3,950	4,444
6,700	6,750	1,029	2,287	2,690	3,026	1,029	2,287	2,690	3,026	9,900	9,950	1,502	3,375	3,970	4,466	1,502	3,375	3,970	4,466
6,750	6,800	1,037	2,304	2,710	3,049	1,037	2,304	2,710	3,049	9,950	10,000	1,502	3,392	3,990	4,489	1,502	3,392	3,990	4,489
6,800	6,850	1,044	2,321	2,730	3,071	1,044	2,321	2,730	3,071	10,000	10,050	1,502	3,409	4,010	4,511	1,502	3,409	4,010	4,511
6,850	6,900	1,052	2,338	2,750	3,094	1,052	2,338	2,750	3,094	10,050	10,100	1,502	3,426	4,030	4,534	1,502	3,426	4,030	4,534
6,900	6,950	1,060	2,355	2,770	3,116	1,060	2,355	2,770	3,116	10,100	10,150	1,502	3,443	4,050	4,556	1,502	3,443	4,050	4,556
6,950	7,000	1,067	2,372	2,790	3,139	1,067	2,372	2,790	3,139	10,150	10,200	1,502	3,460	4,070	4,579	1,502	3,460	4,070	4,579
7,000	7,050	1,075	2,389	2,810	3,161	1,075	2,389	2,810	3,161	10,200	10,250	1,502	3,477	4,090	4,601	1,502	3,477	4,090	4,601
7,050	7,100	1,082	2,406	2,830	3,184	1,082	2,406	2,830	3,184	10,250	10,300	1,502	3,494	4,110	4,624	1,502	3,494	4,110	4,624
7,100	7,150	1,090	2,423	2,850	3,206	1,090	2,423	2,850	3,206	10,300	10,350	1,502	3,511	4,130	4,646	1,502	3,511	4,130	4,646
7,150	7,200	1,098	2,440	2,870	3,229	1,098	2,440	2,870	3,229	10,350	10,400	1,502	3,528	4,150	4,669	1,502	3,528	4,150	4,669
7,200	7,250	1,105	2,457	2,890	3,251	1,105	2,457	2,890	3,251	10,400	10,450	1,502	3,545	4,170	4,691	1,502	3,545	4,170	4,691
7,250	7,300	1,113	2,474	2,910	3,274	1,113	2,474	2,910	3,274	10,450	10,500	1,502	3,562	4,190	4,714	1,502	3,562	4,190	4,714
7,300	7,350	1,121	2,491	2,930	3,296	1,121	2,491	2,930	3,296	10,500	10,550	1,502	3,579	4,210	4,736	1,502	3,579	4,210	4,736
7,350	7,400	1,128	2,508	2,950	3,319	1,128	2,508	2,950	3,319	10,550	10,600	1,502	3,596	4,230	4,759	1,502	3,596	4,230	4,759
7,400	7,450	1,136	2,525	2,970	3,341	1,136	2,525	2,970	3,341	10,600	10,650	1,502	3,618	4,250	4,781	1,502	3,618	4,250	4,781
7,450	7,500	1,144	2,542	2,990	3,364	1,144	2,542	2,990	3,364	10,650	10,700	1,502	3,618	4,270	4,804	1,502	3,618	4,270	4,804
7,500	7,550	1,151	2,559	3,010	3,386	1,151	2,559	3,010	3,386	10,700	10,750	1,502	3,618	4,290	4,826	1,502	3,618	4,290	4,826
7,550	7,600	1,159	2,576	3,030	3,409	1,159	2,576	3,030	3,409	10,750	10,800	1,502	3,618	4,310	4,849	1,502	3,618	4,310	4,849
7,600	7,650	1,167	2,593	3,050	3,431	1,167	2,593	3,050	3,431	10,800	10,850	1,502	3,618	4,330	4,871	1,502	3,618	4,330	4,871
7,650	7,700	1,174	2,610	3,070	3,454	1,174	2,610	3,070	3,454	10,850	10,900	1,502	3,618	4,350	4,894	1,502	3,618	4,350	4,894
7,700	7,750	1,182	2,627	3,090	3,476	1,182	2,627	3,090	3,476	10,900	10,950	1,502	3,618	4,370	4,916	1,502	3,618	4,370	4,916
7,750	7,800	1,190	2,644	3,110	3,499	1,190	2,644	3,110	3,499	10,950	11,000	1,502	3,618	4,390	4,939	1,502	3,618	4,390	4,939
7,800	7,850	1,197	2,661	3,130	3,521	1,197	2,661	3,130	3,521	11,000	11,050	1,502	3,618	4,410	4,961	1,502	3,618	4,410	4,961
7,850	7,900	1,205	2,678	3,150	3,544	1,205	2,678	3,150	3,544	11,050	11,100	1,502	3,618	4,430	4,984	1,502	3,618	4,430	4,984
7,900	7,950	1,213	2,695	3,170	3,566	1,213	2,695	3,170	3,566	11,100	11,150	1,502	3,618	4,450	5,006	1,502	3,618	4,450	5,006
7,950	8,000	1,220	2,712	3,190	3,589	1,220	2,712	3,190	3,589	11,150	11,200	1,502	3,618	4,470	5,029	1,502	3,618	4,470	5,029
8,000	8,050	1,228	2,729	3,210	3,611	1,228	2,729	3,210	3,611	11,200	11,250	1,502	3						

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–								If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–				At least	But less than	Your credit is–				Your credit is–			
12,000	12,050	1,439	3,618	4,810	5,411	1,502	3,618	4,810	5,411	15,200	15,250	949	3,618	5,980	6,728	1,502	3,618	5,980	6,728
12,050	12,100	1,431	3,618	4,830	5,434	1,502	3,618	4,830	5,434	15,250	15,300	942	3,618	5,980	6,728	1,502	3,618	5,980	6,728
12,100	12,150	1,424	3,618	4,850	5,456	1,502	3,618	4,850	5,456	15,300	15,350	934	3,618	5,980	6,728	1,502	3,618	5,980	6,728
12,150	12,200	1,416	3,618	4,870	5,479	1,502	3,618	4,870	5,479	15,350	15,400	926	3,618	5,980	6,728	1,502	3,618	5,980	6,728
12,200	12,250	1,408	3,618	4,890	5,501	1,502	3,618	4,890	5,501	15,400	15,450	919	3,618	5,980	6,728	1,502	3,618	5,980	6,728
12,250	12,300	1,401	3,618	4,910	5,524	1,502	3,618	4,910	5,524	15,450	15,500	911	3,618	5,980	6,728	1,502	3,618	5,980	6,728
12,300	12,350	1,393	3,618	4,930	5,546	1,502	3,618	4,930	5,546	15,500	15,550	903	3,618	5,980	6,728	1,502	3,618	5,980	6,728
12,350	12,400	1,385	3,618	4,950	5,569	1,502	3,618	4,950	5,569	15,550	15,600	896	3,618	5,980	6,728	1,502	3,618	5,980	6,728
12,400	12,450	1,378	3,618	4,970	5,591	1,502	3,618	4,970	5,591	15,600	15,650	888	3,618	5,980	6,728	1,502	3,618	5,980	6,728
12,450	12,500	1,370	3,618	4,990	5,614	1,502	3,618	4,990	5,614	15,650	15,700	881	3,618	5,980	6,728	1,502	3,618	5,980	6,728
12,500	12,550	1,362	3,618	5,010	5,636	1,502	3,618	5,010	5,636	15,700	15,750	873	3,618	5,980	6,728	1,502	3,618	5,980	6,728
12,550	12,600	1,355	3,618	5,030	5,659	1,502	3,618	5,030	5,659	15,750	15,800	865	3,618	5,980	6,728	1,502	3,618	5,980	6,728
12,600	12,650	1,347	3,618	5,050	5,681	1,502	3,618	5,050	5,681	15,800	15,850	858	3,618	5,980	6,728	1,502	3,618	5,980	6,728
12,650	12,700	1,340	3,618	5,070	5,704	1,502	3,618	5,070	5,704	15,850	15,900	850	3,618	5,980	6,728	1,502	3,618	5,980	6,728
12,700	12,750	1,332	3,618	5,090	5,726	1,502	3,618	5,090	5,726	15,900	15,950	842	3,618	5,980	6,728	1,502	3,618	5,980	6,728
12,750	12,800	1,324	3,618	5,110	5,749	1,502	3,618	5,110	5,749	15,950	16,000	835	3,618	5,980	6,728	1,502	3,618	5,980	6,728
12,800	12,850	1,317	3,618	5,130	5,771	1,502	3,618	5,130	5,771	16,000	16,050	827	3,618	5,980	6,728	1,502	3,618	5,980	6,728
12,850	12,900	1,309	3,618	5,150	5,794	1,502	3,618	5,150	5,794	16,050	16,100	819	3,618	5,980	6,728	1,502	3,618	5,980	6,728
12,900	12,950	1,301	3,618	5,170	5,816	1,502	3,618	5,170	5,816	16,100	16,150	812	3,618	5,980	6,728	1,502	3,618	5,980	6,728
12,950	13,000	1,294	3,618	5,190	5,839	1,502	3,618	5,190	5,839	16,150	16,200	804	3,618	5,980	6,728	1,502	3,618	5,980	6,728
13,000	13,050	1,286	3,618	5,210	5,861	1,502	3,618	5,210	5,861	16,200	16,250	796	3,618	5,980	6,728	1,502	3,618	5,980	6,728
13,050	13,100	1,278	3,618	5,230	5,884	1,502	3,618	5,230	5,884	16,250	16,300	789	3,618	5,980	6,728	1,502	3,618	5,980	6,728
13,100	13,150	1,271	3,618	5,250	5,906	1,502	3,618	5,250	5,906	16,300	16,350	781	3,618	5,980	6,728	1,502	3,618	5,980	6,728
13,150	13,200	1,263	3,618	5,270	5,929	1,502	3,618	5,270	5,929	16,350	16,400	773	3,618	5,980	6,728	1,502	3,618	5,980	6,728
13,200	13,250	1,255	3,618	5,290	5,951	1,502	3,618	5,290	5,951	16,400	16,450	766	3,618	5,980	6,728	1,502	3,618	5,980	6,728
13,250	13,300	1,248	3,618	5,310	5,974	1,502	3,618	5,310	5,974	16,450	16,500	758	3,618	5,980	6,728	1,502	3,618	5,980	6,728
13,300	13,350	1,240	3,618	5,330	5,996	1,502	3,618	5,330	5,996	16,500	16,550	750	3,618	5,980	6,728	1,502	3,618	5,980	6,728
13,350	13,400	1,232	3,618	5,350	6,019	1,502	3,618	5,350	6,019	16,550	16,600	743	3,618	5,980	6,728	1,502	3,618	5,980	6,728
13,400	13,450	1,225	3,618	5,370	6,041	1,502	3,618	5,370	6,041	16,600	16,650	735	3,618	5,980	6,728	1,502	3,618	5,980	6,728
13,450	13,500	1,217	3,618	5,390	6,064	1,502	3,618	5,390	6,064	16,650	16,700	728	3,618	5,980	6,728	1,502	3,618	5,980	6,728
13,500	13,550	1,209	3,618	5,410	6,086	1,502	3,618	5,410	6,086	16,700	16,750	720	3,618	5,980	6,728	1,502	3,618	5,980	6,728
13,550	13,600	1,202	3,618	5,430	6,109	1,502	3,618	5,430	6,109	16,750	16,800	712	3,618	5,980	6,728	1,502	3,618	5,980	6,728
13,600	13,650	1,194	3,618	5,450	6,131	1,502	3,618	5,450	6,131	16,800	16,850	705	3,618	5,980	6,728	1,502	3,618	5,980	6,728
13,650	13,700	1,187	3,618	5,470	6,154	1,502	3,618	5,470	6,154	16,850	16,900	697	3,618	5,980	6,728	1,502	3,618	5,980	6,728
13,700	13,750	1,179	3,618	5,490	6,176	1,502	3,618	5,490	6,176	16,900	16,950	689	3,618	5,980	6,728	1,502	3,618	5,980	6,728
13,750	13,800	1,171	3,618	5,510	6,199	1,502	3,618	5,510	6,199	16,950	17,000	682	3,618	5,980	6,728	1,502	3,618	5,980	6,728
13,800	13,850	1,164	3,618	5,530	6,221	1,502	3,618	5,530	6,221	17,000	17,050	674	3,618	5,980	6,728	1,502	3,618	5,980	6,728
13,850	13,900	1,156	3,618	5,550	6,244	1,502	3,618	5,550	6,244	17,050	17,100	666	3,618	5,980	6,728	1,502	3,618	5,980	6,728
13,900	13,950	1,148	3,618	5,570	6,266	1,502	3,618	5,570	6,266	17,100	17,150	659	3,618	5,980	6,728	1,502	3,618	5,980	6,728
13,950	14,000	1,141	3,618	5,590	6,289	1,502	3,618	5,590	6,289	17,150	17,200	651	3,618	5,980	6,728	1,502	3,618	5,980	6,728
14,000	14,050	1,133	3,618	5,610	6,311	1,502	3,618	5,610	6,311	17,200	17,250	643	3,618	5,980	6,728	1,502	3,618	5,980	6,728
14,050	14,100	1,125	3,618	5,630	6,334	1,502	3,618	5,630	6,334	17,250	17,300	636	3,618	5,980	6,728	1,502	3,618	5,980	6,728
14,100	14,150	1,118	3,618	5,650	6,356	1,502	3,618	5,650	6,356	17,300	17,350	628	3,618	5,980	6,728	1,502	3,618	5,980	6,728
14,150	14,200	1,110	3,618	5,670	6,379	1,502	3,618	5,670	6,379	17,350	17,400	620	3,618	5,980	6,728	1,502	3,618	5,980	6,728
14,200	14,250	1,102	3,618	5,690	6,401	1,502	3,618	5,690	6,401	17,400	17,450	613	3,618	5,980	6,728	1,502	3,618	5,980	6,728
14,250	14,300	1,095	3,618	5,710	6,424	1,502	3,618	5,710	6,424	17,450	17,500	605	3,618	5,980	6,728	1,502	3,618	5,980	6,728
14,300	14,350	1,087	3,618	5,730	6,446	1,502	3,618	5,730	6,446	17,500	17,550	597	3,618	5,980	6,728	1,502	3,618	5,980	6,728
14,350	14,400	1,079	3,618	5,750	6,469	1,502	3,618	5,750	6,469	17,550	17,600	590	3,618	5,980	6,728	1,502	3,618	5,980	6,728
14,400	14,450	1,072	3,618	5,770	6,491	1,502	3,618	5,770	6,491	17,600	17,650	582	3,618	5,980	6,728	1,493	3,618	5,980	6,728
14,450	14,500	1,064																	

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–								If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–				At least	But less than	Your credit is–				Your credit is–			
18,400	18,450	460	3,618	5,980	6,728	1,370	3,618	5,980	6,728	21,600	21,650	0	3,281	5,537	6,284	881	3,618	5,980	6,728
18,450	18,500	452	3,618	5,980	6,728	1,362	3,618	5,980	6,728	21,650	21,700	0	3,273	5,526	6,274	873	3,618	5,980	6,728
18,500	18,550	444	3,618	5,980	6,728	1,355	3,618	5,980	6,728	21,700	21,750	0	3,265	5,516	6,263	865	3,618	5,980	6,728
18,550	18,600	437	3,618	5,980	6,728	1,347	3,618	5,980	6,728	21,750	21,800	0	3,257	5,505	6,253	858	3,618	5,980	6,728
18,600	18,650	429	3,618	5,980	6,728	1,340	3,618	5,980	6,728	21,800	21,850	0	3,249	5,495	6,242	850	3,618	5,980	6,728
18,650	18,700	422	3,618	5,980	6,728	1,332	3,618	5,980	6,728	21,850	21,900	0	3,241	5,484	6,232	842	3,618	5,980	6,728
18,700	18,750	414	3,618	5,980	6,728	1,324	3,618	5,980	6,728	21,900	21,950	0	3,233	5,474	6,221	835	3,618	5,980	6,728
18,750	18,800	406	3,618	5,980	6,728	1,317	3,618	5,980	6,728	21,950	22,000	0	3,225	5,463	6,210	827	3,618	5,980	6,728
18,800	18,850	399	3,618	5,980	6,728	1,309	3,618	5,980	6,728	22,000	22,050	0	3,217	5,452	6,200	819	3,618	5,980	6,728
18,850	18,900	391	3,618	5,980	6,728	1,301	3,618	5,980	6,728	22,050	22,100	0	3,209	5,442	6,189	812	3,618	5,980	6,728
18,900	18,950	383	3,618	5,980	6,728	1,294	3,618	5,980	6,728	22,100	22,150	0	3,201	5,431	6,179	804	3,618	5,980	6,728
18,950	19,000	376	3,618	5,980	6,728	1,286	3,618	5,980	6,728	22,150	22,200	0	3,193	5,421	6,168	796	3,618	5,980	6,728
19,000	19,050	368	3,618	5,980	6,728	1,278	3,618	5,980	6,728	22,200	22,250	0	3,185	5,410	6,158	789	3,618	5,980	6,728
19,050	19,100	360	3,618	5,980	6,728	1,271	3,618	5,980	6,728	22,250	22,300	0	3,177	5,400	6,147	781	3,618	5,980	6,728
19,100	19,150	353	3,618	5,980	6,728	1,263	3,618	5,980	6,728	22,300	22,350	0	3,169	5,389	6,137	773	3,618	5,980	6,728
19,150	19,200	345	3,618	5,980	6,728	1,255	3,618	5,980	6,728	22,350	22,400	0	3,161	5,379	6,126	766	3,618	5,980	6,728
19,200	19,250	337	3,618	5,980	6,728	1,248	3,618	5,980	6,728	22,400	22,450	0	3,153	5,368	6,116	758	3,618	5,980	6,728
19,250	19,300	330	3,618	5,980	6,728	1,240	3,618	5,980	6,728	22,450	22,500	0	3,145	5,358	6,105	750	3,618	5,980	6,728
19,300	19,350	322	3,618	5,980	6,728	1,232	3,618	5,980	6,728	22,500	22,550	0	3,137	5,347	6,095	743	3,618	5,980	6,728
19,350	19,400	314	3,618	5,980	6,728	1,225	3,618	5,980	6,728	22,550	22,600	0	3,129	5,337	6,084	735	3,618	5,980	6,728
19,400	19,450	307	3,618	5,980	6,728	1,217	3,618	5,980	6,728	22,600	22,650	0	3,121	5,326	6,074	728	3,618	5,980	6,728
19,450	19,500	299	3,618	5,980	6,728	1,209	3,618	5,980	6,728	22,650	22,700	0	3,113	5,316	6,063	720	3,618	5,980	6,728
19,500	19,550	291	3,618	5,980	6,728	1,202	3,618	5,980	6,728	22,700	22,750	0	3,105	5,305	6,053	712	3,618	5,980	6,728
19,550	19,600	284	3,609	5,968	6,716	1,194	3,618	5,980	6,728	22,750	22,800	0	3,097	5,294	6,042	705	3,618	5,980	6,728
19,600	19,650	276	3,601	5,958	6,705	1,187	3,618	5,980	6,728	22,800	22,850	0	3,089	5,284	6,031	697	3,618	5,980	6,728
19,650	19,700	269	3,593	5,947	6,695	1,179	3,618	5,980	6,728	22,850	22,900	0	3,081	5,273	6,021	689	3,618	5,980	6,728
19,700	19,750	261	3,585	5,937	6,684	1,171	3,618	5,980	6,728	22,900	22,950	0	3,073	5,263	6,010	682	3,618	5,980	6,728
19,750	19,800	253	3,577	5,926	6,674	1,164	3,618	5,980	6,728	22,950	23,000	0	3,065	5,252	6,000	674	3,618	5,980	6,728
19,800	19,850	246	3,569	5,916	6,663	1,156	3,618	5,980	6,728	23,000	23,050	0	3,058	5,242	5,989	666	3,618	5,980	6,728
19,850	19,900	238	3,561	5,905	6,653	1,148	3,618	5,980	6,728	23,050	23,100	0	3,050	5,231	5,979	659	3,618	5,980	6,728
19,900	19,950	230	3,553	5,895	6,642	1,141	3,618	5,980	6,728	23,100	23,150	0	3,042	5,221	5,968	651	3,618	5,980	6,728
19,950	20,000	223	3,545	5,884	6,632	1,133	3,618	5,980	6,728	23,150	23,200	0	3,034	5,210	5,958	643	3,618	5,980	6,728
20,000	20,050	215	3,537	5,874	6,621	1,125	3,618	5,980	6,728	23,200	23,250	0	3,026	5,200	5,947	636	3,618	5,980	6,728
20,050	20,100	207	3,529	5,863	6,611	1,118	3,618	5,980	6,728	23,250	23,300	0	3,018	5,189	5,937	628	3,618	5,980	6,728
20,100	20,150	200	3,521	5,853	6,600	1,110	3,618	5,980	6,728	23,300	23,350	0	3,010	5,179	5,926	620	3,618	5,980	6,728
20,150	20,200	192	3,513	5,842	6,590	1,102	3,618	5,980	6,728	23,350	23,400	0	3,002	5,168	5,916	613	3,618	5,980	6,728
20,200	20,250	184	3,505	5,832	6,579	1,095	3,618	5,980	6,728	23,400	23,450	0	2,994	5,158	5,905	605	3,618	5,980	6,728
20,250	20,300	177	3,497	5,821	6,568	1,087	3,618	5,980	6,728	23,450	23,500	0	2,986	5,147	5,895	597	3,618	5,980	6,728
20,300	20,350	169	3,489	5,810	6,558	1,079	3,618	5,980	6,728	23,500	23,550	0	2,978	5,137	5,884	590	3,618	5,980	6,728
20,350	20,400	161	3,481	5,800	6,547	1,072	3,618	5,980	6,728	23,550	23,600	0	2,970	5,126	5,874	582	3,618	5,980	6,728
20,400	20,450	154	3,473	5,789	6,537	1,064	3,618	5,980	6,728	23,600	23,650	0	2,962	5,115	5,863	575	3,618	5,980	6,728
20,450	20,500	146	3,465	5,779	6,526	1,056	3,618	5,980	6,728	23,650	23,700	0	2,954	5,105	5,852	567	3,618	5,980	6,728
20,500	20,550	138	3,457	5,768	6,516	1,049	3,618	5,980	6,728	23,700	23,750	0	2,946	5,094	5,842	559	3,618	5,980	6,728
20,550	20,600	131	3,449	5,758	6,505	1,041	3,618	5,980	6,728	23,750	23,800	0	2,938	5,084	5,831	552	3,618	5,980	6,728
20,600	20,650	123	3,441	5,747	6,495	1,034	3,618	5,980	6,728	23,800	23,850	0	2,930	5,073	5,821	544	3,618	5,980	6,728
20,650	20,700	116	3,433	5,737	6,484	1,026	3,618	5,980	6,728	23,850	23,900	0	2,922	5,063	5,810	536	3,618	5,980	6,728
20,700	20,750	108	3,425	5,726	6,474	1,018	3,618	5,980	6,728	23,900	23,950	0	2,914	5,052	5,800	529	3,618	5,980	6,728
20,750	20,800	100	3,417	5,716	6,463	1,011	3,618	5,980	6,728	23,950	24,000	0	2,906	5,042	5,789	521	3,618	5,980	6,728
20,800	20,850	93	3,409	5,705	6,453	1,003	3,618	5,980	6,728	24,000	24,050	0	2,898	5,031	5,779	513	3,618	5,980	6,728
20,850	20,900	85	3,401	5,695	6,442	995	3,618	5,980	6,728	24,050	24,100	0	2,890	5,021	5,768	506	3,618	5,980	6,728
20,900	20,950	77	3,393	5,684	6,432	988	3,618	5,980	6,728	24,100	24,150	0	2,88						

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–								If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–				At least	But less than	Your credit is–				Your credit is–			
24,800	24,850	0	2,770	4,863	5,610	391	3,618	5,980	6,728	28,000	28,050	0	2,259	4,189	4,936	0	3,209	5,442	6,189
24,850	24,900	0	2,762	4,852	5,600	383	3,618	5,980	6,728	28,050	28,100	0	2,251	4,178	4,926	0	3,201	5,431	6,179
24,900	24,950	0	2,754	4,842	5,589	376	3,618	5,980	6,728	28,100	28,150	0	2,243	4,168	4,915	0	3,193	5,421	6,168
24,950	25,000	0	2,746	4,831	5,579	368	3,618	5,980	6,728	28,150	28,200	0	2,235	4,157	4,905	0	3,185	5,410	6,158
25,000	25,050	0	2,738	4,821	5,568	360	3,618	5,980	6,728	28,200	28,250	0	2,227	4,147	4,894	0	3,177	5,400	6,147
25,050	25,100	0	2,730	4,810	5,558	353	3,618	5,980	6,728	28,250	28,300	0	2,219	4,136	4,884	0	3,169	5,389	6,137
25,100	25,150	0	2,722	4,800	5,547	345	3,618	5,980	6,728	28,300	28,350	0	2,211	4,126	4,873	0	3,161	5,379	6,126
25,150	25,200	0	2,714	4,789	5,537	337	3,618	5,980	6,728	28,350	28,400	0	2,203	4,115	4,863	0	3,153	5,368	6,116
25,200	25,250	0	2,706	4,779	5,526	330	3,618	5,980	6,728	28,400	28,450	0	2,195	4,105	4,852	0	3,145	5,358	6,105
25,250	25,300	0	2,698	4,768	5,515	322	3,618	5,980	6,728	28,450	28,500	0	2,187	4,094	4,842	0	3,137	5,347	6,095
25,300	25,350	0	2,690	4,757	5,505	314	3,618	5,980	6,728	28,500	28,550	0	2,179	4,084	4,831	0	3,129	5,337	6,084
25,350	25,400	0	2,682	4,747	5,494	307	3,618	5,980	6,728	28,550	28,600	0	2,171	4,073	4,821	0	3,121	5,326	6,074
25,400	25,450	0	2,674	4,736	5,484	299	3,618	5,980	6,728	28,600	28,650	0	2,163	4,062	4,810	0	3,113	5,316	6,063
25,450	25,500	0	2,666	4,726	5,473	291	3,618	5,980	6,728	28,650	28,700	0	2,155	4,052	4,799	0	3,105	5,305	6,053
25,500	25,550	0	2,658	4,715	5,463	284	3,609	5,968	6,716	28,700	28,750	0	2,147	4,041	4,789	0	3,097	5,294	6,042
25,550	25,600	0	2,650	4,705	5,452	276	3,601	5,958	6,705	28,750	28,800	0	2,139	4,031	4,778	0	3,089	5,284	6,031
25,600	25,650	0	2,642	4,694	5,442	269	3,593	5,947	6,695	28,800	28,850	0	2,131	4,020	4,768	0	3,081	5,273	6,021
25,650	25,700	0	2,634	4,684	5,431	261	3,585	5,937	6,684	28,850	28,900	0	2,123	4,010	4,757	0	3,073	5,263	6,010
25,700	25,750	0	2,626	4,673	5,421	253	3,577	5,926	6,674	28,900	28,950	0	2,115	3,999	4,747	0	3,065	5,252	6,000
25,750	25,800	0	2,618	4,663	5,410	246	3,569	5,916	6,663	28,950	29,000	0	2,107	3,989	4,736	0	3,058	5,242	5,989
25,800	25,850	0	2,610	4,652	5,400	238	3,561	5,905	6,653	29,000	29,050	0	2,099	3,978	4,726	0	3,050	5,231	5,979
25,850	25,900	0	2,602	4,642	5,389	230	3,553	5,895	6,642	29,050	29,100	0	2,091	3,968	4,715	0	3,042	5,221	5,968
25,900	25,950	0	2,594	4,631	5,379	223	3,545	5,884	6,632	29,100	29,150	0	2,083	3,957	4,705	0	3,034	5,210	5,958
25,950	26,000	0	2,586	4,621	5,368	215	3,537	5,874	6,621	29,150	29,200	0	2,075	3,947	4,694	0	3,026	5,200	5,947
26,000	26,050	0	2,578	4,610	5,358	207	3,529	5,863	6,611	29,200	29,250	0	2,067	3,936	4,684	0	3,018	5,189	5,937
26,050	26,100	0	2,570	4,600	5,347	200	3,521	5,853	6,600	29,250	29,300	0	2,059	3,926	4,673	0	3,010	5,179	5,926
26,100	26,150	0	2,562	4,589	5,336	192	3,513	5,842	6,590	29,300	29,350	0	2,051	3,915	4,663	0	3,002	5,168	5,916
26,150	26,200	0	2,554	4,578	5,326	184	3,505	5,832	6,579	29,350	29,400	0	2,043	3,905	4,652	0	2,994	5,158	5,905
26,200	26,250	0	2,546	4,568	5,315	177	3,497	5,821	6,568	29,400	29,450	0	2,035	3,894	4,642	0	2,986	5,147	5,895
26,250	26,300	0	2,538	4,557	5,305	169	3,489	5,810	6,558	29,450	29,500	0	2,027	3,883	4,631	0	2,978	5,137	5,884
26,300	26,350	0	2,530	4,547	5,294	161	3,481	5,800	6,547	29,500	29,550	0	2,019	3,873	4,620	0	2,970	5,126	5,874
26,350	26,400	0	2,522	4,536	5,284	154	3,473	5,789	6,537	29,550	29,600	0	2,011	3,862	4,610	0	2,962	5,115	5,863
26,400	26,450	0	2,514	4,526	5,273	146	3,465	5,779	6,526	29,600	29,650	0	2,003	3,852	4,599	0	2,954	5,105	5,852
26,450	26,500	0	2,506	4,515	5,263	138	3,457	5,768	6,516	29,650	29,700	0	1,995	3,841	4,589	0	2,946	5,094	5,842
26,500	26,550	0	2,498	4,505	5,252	131	3,449	5,758	6,505	29,700	29,750	0	1,987	3,831	4,578	0	2,938	5,084	5,831
26,550	26,600	0	2,490	4,494	5,242	123	3,441	5,747	6,495	29,750	29,800	0	1,979	3,820	4,568	0	2,930	5,073	5,821
26,600	26,650	0	2,482	4,484	5,231	116	3,433	5,737	6,484	29,800	29,850	0	1,971	3,810	4,557	0	2,922	5,063	5,810
26,650	26,700	0	2,474	4,473	5,221	108	3,425	5,726	6,474	29,850	29,900	0	1,963	3,799	4,547	0	2,914	5,052	5,800
26,700	26,750	0	2,466	4,463	5,210	100	3,417	5,716	6,463	29,900	29,950	0	1,955	3,789	4,536	0	2,906	5,042	5,789
26,750	26,800	0	2,458	4,452	5,200	93	3,409	5,705	6,453	29,950	30,000	0	1,947	3,778	4,526	0	2,898	5,031	5,779
26,800	26,850	0	2,450	4,442	5,189	85	3,401	5,695	6,442	30,000	30,050	0	1,939	3,768	4,515	0	2,890	5,021	5,768
26,850	26,900	0	2,442	4,431	5,179	77	3,393	5,684	6,432	30,050	30,100	0	1,931	3,757	4,505	0	2,882	5,010	5,758
26,900	26,950	0	2,434	4,421	5,168	70	3,385	5,674	6,421	30,100	30,150	0	1,923	3,747	4,494	0	2,874	5,000	5,747
26,950	27,000	0	2,426	4,410	5,157	62	3,377	5,663	6,411	30,150	30,200	0	1,915	3,736	4,484	0	2,866	4,989	5,737
27,000	27,050	0	2,418	4,399	5,147	54	3,369	5,653	6,400	30,200	30,250	0	1,907	3,726	4,473	0	2,858	4,979	5,726
27,050	27,100	0	2,410	4,389	5,136	47	3,361	5,642	6,389	30,250	30,300	0	1,899	3,715	4,462	0	2,850	4,968	5,716
27,100	27,150	0	2,402	4,378	5,126	39	3,353	5,631	6,379	30,300	30,350	0	1,891	3,704	4,452	0	2,842	4,958	5,705
27,150	27,200	0	2,394	4,368	5,115	31	3,345	5,621	6,368	30,350	30,400	0	1,883	3,694	4,441	0	2,834	4,947	5,695
27,200	27,250	0	2,386	4,357	5,105	24	3,337	5,610	6,358	30,400	30,450	0	1,875	3,683	4,431	0	2,826	4,936	5,684
27,250	27,300	0	2,378	4,347	5,094	16	3,329	5,600	6,347	30,450	30,500	0	1,867	3,673	4,420	0	2,818	4,926	5,673
27,300	27,350	0	2,370	4,336	5,084	8	3,321	5,589	6,337	30,500	30,550	0	1,859	3,662	4,410	0	2,810	4,915	5,663
27,350	27,400	0	2,362	4,326	5,073	*	3,313	5,579	6,326	30,550	30,600	0	1,851	3,652	4,399	0	2,802	4,905	5,652
27,400	27,450	0	2,354	4,315	5,063	0													

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–								If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–				At least	But less than	Your credit is–				Your credit is–			
31,200	31,250	0	1,747	3,515	4,262	0	2,698	4,768	5,515	34,400	34,450	0	1,236	2,841	3,589	0	2,187	4,094	4,842
31,250	31,300	0	1,739	3,504	4,252	0	2,690	4,757	5,505	34,450	34,500	0	1,228	2,830	3,578	0	2,179	4,084	4,831
31,300	31,350	0	1,731	3,494	4,241	0	2,682	4,747	5,494	34,500	34,550	0	1,220	2,820	3,567	0	2,171	4,073	4,821
31,350	31,400	0	1,723	3,483	4,231	0	2,674	4,736	5,484	34,550	34,600	0	1,212	2,809	3,557	0	2,163	4,062	4,810
31,400	31,450	0	1,715	3,473	4,220	0	2,666	4,726	5,473	34,600	34,650	0	1,204	2,799	3,546	0	2,155	4,052	4,799
31,450	31,500	0	1,707	3,462	4,210	0	2,658	4,715	5,463	34,650	34,700	0	1,196	2,788	3,536	0	2,147	4,041	4,789
31,500	31,550	0	1,699	3,452	4,199	0	2,650	4,705	5,452	34,700	34,750	0	1,188	2,778	3,525	0	2,139	4,031	4,778
31,550	31,600	0	1,691	3,441	4,189	0	2,642	4,694	5,442	34,750	34,800	0	1,180	2,767	3,515	0	2,131	4,020	4,768
31,600	31,650	0	1,683	3,431	4,178	0	2,634	4,684	5,431	34,800	34,850	0	1,172	2,757	3,504	0	2,123	4,010	4,757
31,650	31,700	0	1,675	3,420	4,168	0	2,626	4,673	5,421	34,850	34,900	0	1,164	2,746	3,494	0	2,115	3,999	4,747
31,700	31,750	0	1,667	3,410	4,157	0	2,618	4,663	5,410	34,900	34,950	0	1,156	2,736	3,483	0	2,107	3,989	4,736
31,750	31,800	0	1,659	3,399	4,147	0	2,610	4,652	5,400	34,950	35,000	0	1,148	2,725	3,473	0	2,099	3,978	4,726
31,800	31,850	0	1,651	3,389	4,136	0	2,602	4,642	5,389	35,000	35,050	0	1,140	2,715	3,462	0	2,091	3,968	4,715
31,850	31,900	0	1,643	3,378	4,126	0	2,594	4,631	5,379	35,050	35,100	0	1,132	2,704	3,452	0	2,083	3,957	4,705
31,900	31,950	0	1,635	3,368	4,115	0	2,586	4,621	5,368	35,100	35,150	0	1,124	2,694	3,441	0	2,075	3,947	4,694
31,950	32,000	0	1,627	3,357	4,104	0	2,578	4,610	5,358	35,150	35,200	0	1,116	2,683	3,431	0	2,067	3,936	4,684
32,000	32,050	0	1,619	3,346	4,094	0	2,570	4,600	5,347	35,200	35,250	0	1,108	2,673	3,420	0	2,059	3,926	4,673
32,050	32,100	0	1,611	3,336	4,083	0	2,562	4,589	5,336	35,250	35,300	0	1,100	2,662	3,409	0	2,051	3,915	4,663
32,100	32,150	0	1,603	3,325	4,073	0	2,554	4,578	5,326	35,300	35,350	0	1,092	2,651	3,399	0	2,043	3,905	4,652
32,150	32,200	0	1,595	3,315	4,062	0	2,546	4,568	5,315	35,350	35,400	0	1,084	2,641	3,388	0	2,035	3,894	4,642
32,200	32,250	0	1,587	3,304	4,052	0	2,538	4,557	5,305	35,400	35,450	0	1,076	2,630	3,378	0	2,027	3,883	4,631
32,250	32,300	0	1,579	3,294	4,041	0	2,530	4,547	5,294	35,450	35,500	0	1,068	2,620	3,367	0	2,019	3,873	4,620
32,300	32,350	0	1,571	3,283	4,031	0	2,522	4,536	5,284	35,500	35,550	0	1,060	2,609	3,357	0	2,011	3,862	4,610
32,350	32,400	0	1,563	3,273	4,020	0	2,514	4,526	5,273	35,550	35,600	0	1,052	2,599	3,346	0	2,003	3,852	4,599
32,400	32,450	0	1,555	3,262	4,010	0	2,506	4,515	5,263	35,600	35,650	0	1,044	2,588	3,336	0	1,995	3,841	4,589
32,450	32,500	0	1,547	3,252	3,999	0	2,498	4,505	5,252	35,650	35,700	0	1,036	2,578	3,325	0	1,987	3,831	4,578
32,500	32,550	0	1,539	3,241	3,989	0	2,490	4,494	5,242	35,700	35,750	0	1,028	2,567	3,315	0	1,979	3,820	4,568
32,550	32,600	0	1,531	3,231	3,978	0	2,482	4,484	5,231	35,750	35,800	0	1,020	2,557	3,304	0	1,971	3,810	4,557
32,600	32,650	0	1,523	3,220	3,968	0	2,474	4,473	5,221	35,800	35,850	0	1,012	2,546	3,294	0	1,963	3,799	4,547
32,650	32,700	0	1,515	3,210	3,957	0	2,466	4,463	5,210	35,850	35,900	0	1,004	2,536	3,283	0	1,955	3,789	4,536
32,700	32,750	0	1,507	3,199	3,947	0	2,458	4,452	5,200	35,900	35,950	0	996	2,525	3,273	0	1,947	3,778	4,526
32,750	32,800	0	1,499	3,188	3,936	0	2,450	4,442	5,189	35,950	36,000	0	988	2,515	3,262	0	1,939	3,768	4,515
32,800	32,850	0	1,491	3,178	3,925	0	2,442	4,431	5,179	36,000	36,050	0	980	2,504	3,252	0	1,931	3,757	4,505
32,850	32,900	0	1,483	3,167	3,915	0	2,434	4,421	5,168	36,050	36,100	0	972	2,494	3,241	0	1,923	3,747	4,494
32,900	32,950	0	1,475	3,157	3,904	0	2,426	4,410	5,157	36,100	36,150	0	964	2,483	3,230	0	1,915	3,736	4,484
32,950	33,000	0	1,467	3,146	3,894	0	2,418	4,399	5,147	36,150	36,200	0	956	2,472	3,220	0	1,907	3,726	4,473
33,000	33,050	0	1,460	3,136	3,883	0	2,410	4,389	5,136	36,200	36,250	0	948	2,462	3,209	0	1,899	3,715	4,462
33,050	33,100	0	1,452	3,125	3,873	0	2,402	4,378	5,126	36,250	36,300	0	940	2,451	3,199	0	1,891	3,704	4,452
33,100	33,150	0	1,444	3,115	3,862	0	2,394	4,368	5,115	36,300	36,350	0	932	2,441	3,188	0	1,883	3,694	4,441
33,150	33,200	0	1,436	3,104	3,852	0	2,386	4,357	5,105	36,350	36,400	0	924	2,430	3,178	0	1,875	3,683	4,431
33,200	33,250	0	1,428	3,094	3,841	0	2,378	4,347	5,094	36,400	36,450	0	916	2,420	3,167	0	1,867	3,673	4,420
33,250	33,300	0	1,420	3,083	3,831	0	2,370	4,336	5,084	36,450	36,500	0	908	2,409	3,157	0	1,859	3,662	4,410
33,300	33,350	0	1,412	3,073	3,820	0	2,362	4,326	5,073	36,500	36,550	0	900	2,399	3,146	0	1,851	3,652	4,399
33,350	33,400	0	1,404	3,062	3,810	0	2,354	4,315	5,063	36,550	36,600	0	892	2,388	3,136	0	1,843	3,641	4,389
33,400	33,450	0	1,396	3,052	3,799	0	2,346	4,305	5,052	36,600	36,650	0	884	2,378	3,125	0	1,835	3,631	4,378
33,450	33,500	0	1,388	3,041	3,789	0	2,338	4,294	5,042	36,650	36,700	0	876	2,367	3,115	0	1,827	3,620	4,368
33,500	33,550	0	1,380	3,031	3,778	0	2,330	4,284	5,031	36,700	36,750	0	868	2,357	3,104	0	1,819	3,610	4,357
33,550	33,600	0	1,372	3,020	3,768	0	2,322	4,273	5,021	36,750	36,800	0	860	2,346	3,094	0	1,811	3,599	4,347
33,600	33,650	0	1,364	3,009	3,757	0	2,314	4,263	5,010	36,800	36,850	0	852	2,336	3,083	0	1,803	3,589	4,336
33,650	33,700	0	1,356	2,999	3,746	0	2,306	4,252	5,000	36,850	36,900	0	844	2,325	3,073	0	1,795	3,578	4,326
33,700	33,750	0	1,348	2,988	3,736	0	2,298	4,241	4,989	36,900	36,950	0	836	2,315	3,062	0	1,787	3,568	4,315
33,750	33,800	0	1,340	2,978	3,725	0	2,290	4,231	4,978	36,950	37,000	0	828	2,304	3,051	0	1,779	3,557	4,305
33,800	33,850	0	1,332	2,967	3,715	0	2,282	4,220	4,968	37,000	37,050	0	820	2,293	3,041	0	1,771	3,547	4,294

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–								If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–				At least	But less than	Your credit is–				Your credit is–			
37,600	37,650	0	724	2,167	2,915	0	1,675	3,420	4,168	40,800	40,850	0	213	1,493	2,241	0	1,164	2,746	3,494
37,650	37,700	0	716	2,157	2,904	0	1,667	3,410	4,157	40,850	40,900	0	205	1,483	2,230	0	1,156	2,736	3,483
37,700	37,750	0	708	2,146	2,894	0	1,659	3,399	4,147	40,900	40,950	0	197	1,472	2,220	0	1,148	2,725	3,473
37,750	37,800	0	700	2,135	2,883	0	1,651	3,389	4,136	40,950	41,000	0	189	1,462	2,209	0	1,140	2,715	3,462
37,800	37,850	0	692	2,125	2,872	0	1,643	3,378	4,126	41,000	41,050	0	181	1,451	2,199	0	1,132	2,704	3,452
37,850	37,900	0	684	2,114	2,862	0	1,635	3,368	4,115	41,050	41,100	0	173	1,441	2,188	0	1,124	2,694	3,441
37,900	37,950	0	676	2,104	2,851	0	1,627	3,357	4,104	41,100	41,150	0	165	1,430	2,177	0	1,116	2,683	3,431
37,950	38,000	0	668	2,093	2,841	0	1,619	3,346	4,094	41,150	41,200	0	157	1,419	2,167	0	1,108	2,673	3,420
38,000	38,050	0	661	2,083	2,830	0	1,611	3,336	4,083	41,200	41,250	0	149	1,409	2,156	0	1,100	2,662	3,409
38,050	38,100	0	653	2,072	2,820	0	1,603	3,325	4,073	41,250	41,300	0	141	1,398	2,146	0	1,092	2,651	3,399
38,100	38,150	0	645	2,062	2,809	0	1,595	3,315	4,062	41,300	41,350	0	133	1,388	2,135	0	1,084	2,641	3,388
38,150	38,200	0	637	2,051	2,799	0	1,587	3,304	4,052	41,350	41,400	0	125	1,377	2,125	0	1,076	2,630	3,378
38,200	38,250	0	629	2,041	2,788	0	1,579	3,294	4,041	41,400	41,450	0	117	1,367	2,114	0	1,068	2,620	3,367
38,250	38,300	0	621	2,030	2,778	0	1,571	3,283	4,031	41,450	41,500	0	109	1,356	2,104	0	1,060	2,609	3,357
38,300	38,350	0	613	2,020	2,767	0	1,563	3,273	4,020	41,500	41,550	0	101	1,346	2,093	0	1,052	2,599	3,346
38,350	38,400	0	605	2,009	2,757	0	1,555	3,262	4,010	41,550	41,600	0	93	1,335	2,083	0	1,044	2,588	3,336
38,400	38,450	0	597	1,999	2,746	0	1,547	3,252	3,999	41,600	41,650	0	85	1,325	2,072	0	1,036	2,578	3,325
38,450	38,500	0	589	1,988	2,736	0	1,539	3,241	3,989	41,650	41,700	0	77	1,314	2,062	0	1,028	2,567	3,315
38,500	38,550	0	581	1,978	2,725	0	1,531	3,231	3,978	41,700	41,750	0	69	1,304	2,051	0	1,020	2,557	3,304
38,550	38,600	0	573	1,967	2,715	0	1,523	3,220	3,968	41,750	41,800	0	61	1,293	2,041	0	1,012	2,546	3,294
38,600	38,650	0	565	1,956	2,704	0	1,515	3,210	3,957	41,800	41,850	0	53	1,283	2,030	0	1,004	2,536	3,283
38,650	38,700	0	557	1,946	2,693	0	1,507	3,199	3,947	41,850	41,900	0	45	1,272	2,020	0	996	2,525	3,273
38,700	38,750	0	549	1,935	2,683	0	1,499	3,188	3,936	41,900	41,950	0	37	1,262	2,009	0	988	2,515	3,262
38,750	38,800	0	541	1,925	2,672	0	1,491	3,178	3,925	41,950	42,000	0	29	1,251	1,998	0	980	2,504	3,252
38,800	38,850	0	533	1,914	2,662	0	1,483	3,167	3,915	42,000	42,050	0	21	1,240	1,988	0	972	2,494	3,241
38,850	38,900	0	525	1,904	2,651	0	1,475	3,157	3,904	42,050	42,100	0	13	1,230	1,977	0	964	2,483	3,230
38,900	38,950	0	517	1,893	2,641	0	1,467	3,146	3,894	42,100	42,150	0	5	1,219	1,967	0	956	2,472	3,220
38,950	39,000	0	509	1,883	2,630	0	1,460	3,136	3,883	42,150	42,200	0	*	1,209	1,956	0	948	2,462	3,209
39,000	39,050	0	501	1,872	2,620	0	1,452	3,125	3,873	42,200	42,250	0	0	1,198	1,946	0	940	2,451	3,199
39,050	39,100	0	493	1,862	2,609	0	1,444	3,115	3,862	42,250	42,300	0	0	1,188	1,935	0	932	2,441	3,188
39,100	39,150	0	485	1,851	2,599	0	1,436	3,104	3,852	42,300	42,350	0	0	1,177	1,925	0	924	2,430	3,178
39,150	39,200	0	477	1,841	2,588	0	1,428	3,094	3,841	42,350	42,400	0	0	1,167	1,914	0	916	2,420	3,167
39,200	39,250	0	469	1,830	2,578	0	1,420	3,083	3,831	42,400	42,450	0	0	1,156	1,904	0	908	2,409	3,157
39,250	39,300	0	461	1,820	2,567	0	1,412	3,073	3,820	42,450	42,500	0	0	1,146	1,893	0	900	2,399	3,146
39,300	39,350	0	453	1,809	2,557	0	1,404	3,062	3,810	42,500	42,550	0	0	1,135	1,883	0	892	2,388	3,136
39,350	39,400	0	445	1,799	2,546	0	1,396	3,052	3,799	42,550	42,600	0	0	1,125	1,872	0	884	2,378	3,125
39,400	39,450	0	437	1,788	2,536	0	1,388	3,041	3,789	42,600	42,650	0	0	1,114	1,862	0	876	2,367	3,115
39,450	39,500	0	429	1,777	2,525	0	1,380	3,031	3,778	42,650	42,700	0	0	1,104	1,851	0	868	2,357	3,104
39,500	39,550	0	421	1,767	2,514	0	1,372	3,020	3,768	42,700	42,750	0	0	1,093	1,841	0	860	2,346	3,094
39,550	39,600	0	413	1,756	2,504	0	1,364	3,009	3,757	42,750	42,800	0	0	1,082	1,830	0	852	2,336	3,083
39,600	39,650	0	405	1,746	2,493	0	1,356	2,999	3,746	42,800	42,850	0	0	1,072	1,819	0	844	2,325	3,073
39,650	39,700	0	397	1,735	2,483	0	1,348	2,988	3,736	42,850	42,900	0	0	1,061	1,809	0	836	2,315	3,062
39,700	39,750	0	389	1,725	2,472	0	1,340	2,978	3,725	42,900	42,950	0	0	1,051	1,798	0	828	2,304	3,051
39,750	39,800	0	381	1,714	2,462	0	1,332	2,967	3,715	42,950	43,000	0	0	1,040	1,788	0	820	2,293	3,041
39,800	39,850	0	373	1,704	2,451	0	1,324	2,957	3,704	43,000	43,050	0	0	1,030	1,777	0	812	2,283	3,030
39,850	39,900	0	365	1,693	2,441	0	1,316	2,946	3,694	43,050	43,100	0	0	1,019	1,767	0	804	2,272	3,020
39,900	39,950	0	357	1,683	2,430	0	1,308	2,936	3,683	43,100	43,150	0	0	1,009	1,756	0	796	2,262	3,009
39,950	40,000	0	349	1,672	2,420	0	1,300	2,925	3,673	43,150	43,200	0	0	998	1,746	0	788	2,251	2,999
40,000	40,050	0	341	1,662	2,409	0	1,292	2,915	3,662	43,200	43,250	0	0	988	1,735	0	780	2,241	2,988
40,050	40,100	0	333	1,651	2,399	0	1,284	2,904	3,652	43,250	43,300	0	0	977	1,725	0	772	2,230	2,978
40,100	40,150	0	325	1,641	2,388	0	1,276	2,894	3,641	43,300	43,350	0	0	967	1,714	0	764	2,220	2,967
40,150	40,200	0	317	1,630	2,378	0	1,268	2,883	3,631	43,350	43,400	0	0	956	1,704	0	756	2,209	2,957
40,200	40,250	0	309	1,620	2,367	0	1,260	2,873	3,620	43,400	43,450	0	0	946	1,693	0	748	2,199	2,946
40,250	40,300	0	301	1,609	2,356	0	1,252	2,862	3,610	43,450	43,500	0	0	935	1,683	0	740	2,188	2,936
40,300	40,350	0	293	1,598	2,346	0	1,244	2,852	3,599	43,500	43,550	0	0						

Earned Income Credit (EIC) Table - *Continued*

(Caution. This is **not** a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er)★ and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—			
44,000	44,050	0	0	819	1,567	0	653	2,072	2,820
44,050	44,100	0	0	809	1,556	0	645	2,062	2,809
44,100	44,150	0	0	798	1,546	0	637	2,051	2,799
44,150	44,200	0	0	788	1,535	0	629	2,041	2,788
44,200	44,250	0	0	777	1,525	0	621	2,030	2,778
44,250	44,300	0	0	767	1,514	0	613	2,020	2,767
44,300	44,350	0	0	756	1,504	0	605	2,009	2,757
44,350	44,400	0	0	746	1,493	0	597	1,999	2,746
44,400	44,450	0	0	735	1,483	0	589	1,988	2,736
44,450	44,500	0	0	724	1,472	0	581	1,978	2,725
44,500	44,550	0	0	714	1,461	0	573	1,967	2,715
44,550	44,600	0	0	703	1,451	0	565	1,956	2,704
44,600	44,650	0	0	693	1,440	0	557	1,946	2,693
44,650	44,700	0	0	682	1,430	0	549	1,935	2,683
44,700	44,750	0	0	672	1,419	0	541	1,925	2,672
44,750	44,800	0	0	661	1,409	0	533	1,914	2,662
44,800	44,850	0	0	651	1,398	0	525	1,904	2,651
44,850	44,900	0	0	640	1,388	0	517	1,893	2,641
44,900	44,950	0	0	630	1,377	0	509	1,883	2,630
44,950	45,000	0	0	619	1,367	0	501	1,872	2,620
45,000	45,050	0	0	609	1,356	0	493	1,862	2,609
45,050	45,100	0	0	598	1,346	0	485	1,851	2,599
45,100	45,150	0	0	588	1,335	0	477	1,841	2,588
45,150	45,200	0	0	577	1,325	0	469	1,830	2,578
45,200	45,250	0	0	567	1,314	0	461	1,820	2,567
45,250	45,300	0	0	556	1,303	0	453	1,809	2,557
45,300	45,350	0	0	545	1,293	0	445	1,799	2,546
45,350	45,400	0	0	535	1,282	0	437	1,788	2,536
45,400	45,450	0	0	524	1,272	0	429	1,777	2,525
45,450	45,500	0	0	514	1,261	0	421	1,767	2,514
45,500	45,550	0	0	503	1,251	0	413	1,756	2,504
45,550	45,600	0	0	493	1,240	0	405	1,746	2,493
45,600	45,650	0	0	482	1,230	0	397	1,735	2,483
45,650	45,700	0	0	472	1,219	0	389	1,725	2,472
45,700	45,750	0	0	461	1,209	0	381	1,714	2,462
45,750	45,800	0	0	451	1,198	0	373	1,704	2,451
45,800	45,850	0	0	440	1,188	0	365	1,693	2,441
45,850	45,900	0	0	430	1,177	0	357	1,683	2,430
45,900	45,950	0	0	419	1,167	0	349	1,672	2,420
45,950	46,000	0	0	409	1,156	0	341	1,662	2,409
46,000	46,050	0	0	398	1,146	0	333	1,651	2,399
46,050	46,100	0	0	388	1,135	0	325	1,641	2,388
46,100	46,150	0	0	377	1,124	0	317	1,630	2,378
46,150	46,200	0	0	366	1,114	0	309	1,620	2,367
46,200	46,250	0	0	356	1,103	0	301	1,609	2,356
46,250	46,300	0	0	345	1,093	0	293	1,598	2,346
46,300	46,350	0	0	335	1,082	0	285	1,588	2,335
46,350	46,400	0	0	324	1,072	0	277	1,577	2,325
46,400	46,450	0	0	314	1,061	0	269	1,567	2,314
46,450	46,500	0	0	303	1,051	0	261	1,556	2,304
46,500	46,550	0	0	293	1,040	0	253	1,546	2,293
46,550	46,600	0	0	282	1,030	0	245	1,535	2,283
46,600	46,650	0	0	272	1,019	0	237	1,525	2,272
46,650	46,700	0	0	261	1,009	0	229	1,514	2,262
46,700	46,750	0	0	251	998	0	221	1,504	2,251
46,750	46,800	0	0	240	988	0	213	1,493	2,241
46,800	46,850	0	0	230	977	0	205	1,483	2,230
46,850	46,900	0	0	219	967	0	197	1,472	2,220
46,900	46,950	0	0	209	956	0	189	1,462	2,209
46,950	47,000	0	0	198	945	0	181	1,451	2,199
47,000	47,050	0	0	187	935	0	173	1,441	2,188
47,050	47,100	0	0	177	924	0	165	1,430	2,177
47,100	47,150	0	0	166	914	0	157	1,419	2,167
47,150	47,200	0	0	156	903	0	149	1,409	2,156
47,200	47,250	0	0	145	893	0	141	1,398	2,146
47,250	47,300	0	0	135	882	0	133	1,388	2,135
47,300	47,350	0	0	124	872	0	125	1,377	2,125
47,350	47,400	0	0	114	861	0	117	1,367	2,114
47,400	47,450	0	0	103	851	0	109	1,356	2,104
47,450	47,500	0	0	93	840	0	101	1,346	2,093
47,500	47,550	0	0	82	830	0	93	1,335	2,083
47,550	47,600	0	0	72	819	0	85	1,325	2,072
47,600	47,650	0	0	61	809	0	77	1,314	2,062
47,650	47,700	0	0	51	798	0	69	1,304	2,051
47,700	47,750	0	0	40	788	0	61	1,293	2,041
47,750	47,800	0	0	29	777	0	53	1,283	2,030
47,800	47,850	0	0	19	766	0	45	1,272	2,020
47,850	47,900	0	0	8	756	0	37	1,262	2,009
47,900	47,950	0	0	*	745	0	29	1,251	1,998
47,950	48,000	0	0	0	735	0	21	1,240	1,988
48,000	48,050	0	0	0	724	0	13	1,230	1,977
48,050	48,100	0	0	0	714	0	5	1,219	1,967
48,100	48,150	0	0	0	703	0	**	1,209	1,956
48,150	48,200	0	0	0	693	0	0	1,198	1,946
48,200	48,250	0	0	0	682	0	0	1,188	1,935
48,250	48,300	0	0	0	672	0	0	1,177	1,925
48,300	48,350	0	0	0	661	0	0	1,167	1,914
48,350	48,400	0	0	0	651	0	0	1,156	1,904
48,400	48,450	0	0	0	640	0	0	1,146	1,893
48,450	48,500	0	0	0	630	0	0	1,135	1,883
48,500	48,550	0	0	0	619	0	0	1,125	1,872
48,550	48,600	0	0	0	609	0	0	1,114	1,862
48,600	48,650	0	0	0	598	0	0	1,104	1,851
48,650	48,700	0	0	0	587	0	0	1,093	1,841
48,700	48,750	0	0	0	577	0	0	1,082	1,830
48,750	48,800	0	0	0	566	0	0	1,072	1,819
48,800	48,850	0	0	0	556	0	0	1,061	1,809
48,850	48,900	0	0	0	545	0	0	1,051	1,798
48,900	48,950	0	0	0	535	0	0	1,040	1,788
48,950	49,000	0	0	0	524	0	0	1,030	1,777
49,000	49,050	0	0	0	514	0	0	1,019	1,767
49,050	49,100	0	0	0	503	0	0	1,009	1,756
49,100	49,150	0	0	0	493	0	0	998	1,746
49,150	49,200	0	0	0	482	0	0	988	1,735
49,200	49,250	0	0	0	472	0	0	977	1,725
49,250	49,300	0	0	0	461	0	0	967	1,714
49,300	49,350	0	0	0	451	0	0	956	1,704
49,350	49,400	0	0	0	440	0	0	946	1,693
49,400	49,450	0	0	0	430	0	0	935	1,683
49,450	49,500	0	0	0	419	0	0	925	1,672
49,500	49,550	0	0	0	408	0	0	914	1,662
49,550	49,600	0	0	0	398	0	0	903	1,651

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC.

* If the amount you are looking up from the worksheet is at least \$47,900 but less than \$47,915, and you have two qualifying children who have valid SSNs, your credit is \$2.

If the amount you are looking up from the worksheet is \$47,915 or more, and you have two qualifying children who have valid SSNs, you can't take the credit.

** If the amount you are looking up from the worksheet is at least \$48,100 but less than \$48,108, and you have one qualifying child who has a valid SSN, your credit is \$1.

If the amount you are looking up from the worksheet is \$48,108 or more, and you have one qualifying child who has a valid SSN, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er)★ and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—			
49,600	49,650	0	0	0	387	0	0	893	1,640
49,650	49,700	0	0	0	377	0	0	882	1,630
49,700	49,750	0	0	0	366	0	0	872	1,619
49,750	49,800	0	0	0	356	0	0	861	1,609
49,800	49,850	0	0	0	345	0	0	851	1,598
49,850	49,900	0	0	0	335	0	0	840	1,588
49,900	49,950	0	0	0	324	0	0	830	1,577
49,950	50,000	0	0	0	314	0	0	819	1,567
50,000	50,050	0	0	0	303	0	0	809	1,556
50,050	50,100	0	0	0	293	0	0	798	1,546
50,100	50,150	0	0	0	282	0	0	788	1,535
50,150	50,200	0	0	0	272	0	0	777	1,525
50,200	50,250	0	0	0	261	0	0	767	1,514
50,250	50,300	0	0	0	250	0	0	756	1,504
50,300	50,350	0	0	0	240	0	0	746	1,493
50,350	50,400	0	0	0	229	0	0	735	1,483
50,400	50,450	0	0	0	219	0	0	724	1,472
50,450	50,500	0	0	0	208	0	0	714	1,461
50,500	50,550	0	0	0	198	0	0	703	1,451
50,550	50,600	0	0	0	187	0	0	693	1,440
50,600	50,650	0	0	0	177	0	0	682	1,430
50,650	50,700	0	0	0	166	0	0	672	1,419
50,700	50,750	0	0	0	156	0	0	661	1,409
50,750	50,800	0	0	0	145	0	0	651	1,398
50,800	50,850	0	0	0	135	0	0	640	1,388
50,850	50,900	0	0	0	124	0	0	630	1,377
50,900	50,950	0	0	0	114	0	0	619	1,367
50,950	51,000	0	0	0	103	0	0	609	1,356
51,000	51,050	0	0	0	93	0	0	598	1,346
51,050	51,100	0	0	0	82	0	0	588	1,335
51,100	51,150	0	0	0	71	0	0	577	1,325
51,150	51,200	0	0	0	61	0	0	567	1,314
51,200	51,250	0	0	0	50	0	0	556	1,303
51,250	51,300	0	0	0	40	0	0	545	1,293
51,300	51,350	0	0	0	29	0	0	535	1,282
51,350	51,400	0	0	0	19	0	0	524	1,272
51,400	51,450	0	0	0	8	0	0	514	1,261
51,450	51,500	0	0	0	*	0	0	503	1,251
51,500	51,550	0	0	0	0	0	0	493	1,240
51,550	51,600	0	0	0	0	0	0	482	1,230
51,600	51,650	0	0	0	0	0	0	472	1,219
51,650	51,700	0	0	0	0	0	0	461	1,209
51,700	51,750	0	0	0	0	0	0	451	1,198
51,750	51,800	0	0	0	0	0	0	440	1,188
51,800	51,850	0	0	0	0	0	0	430	1,177
51,850	51,900	0	0	0	0	0	0	419	1,167
51,900	51,950	0	0	0	0	0	0	409	1,156
51,950	52,000	0	0	0	0	0	0	398	1,146
52,000	52,050	0	0	0	0	0	0	388	1,135
52,050	52,100	0	0	0	0	0	0	377	1,124
52,100	52,150	0	0	0	0	0	0	366	1,114
52,150	52,200	0	0	0	0	0	0	356	1,103
52,200	52,250	0	0	0	0	0	0	345	1,093
52,250	52,300	0	0	0	0	0	0	335	1,082
52,300	52,350	0	0	0	0	0	0	324	1,072
52,350	52,400	0	0	0	0	0	0	314	1,061

- ★ Use this column if your filing status is married filing separately and you qualify to claim the EIC.
- * If the amount you are looking up from the worksheet is at least \$51,450 but less than \$51,464, and you have three qualifying children who have valid SSNs, your credit is \$2.
- If the amount you are looking up from the worksheet is \$51,464 or more, and you have three qualifying children who have valid SSNs, you can't take the credit.
- ** If the amount you are looking up from the worksheet is at least \$53,850 but less than \$53,865, and you have two qualifying children who have valid SSNs, your credit is \$2.
- If the amount you are looking up from the worksheet is \$53,865 or more, and you have two qualifying children who have valid SSNs, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - Continued
(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–								If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–				At least	But less than	Your credit is–				Your credit is–			
55,200	55,250	0	0	0	0	0	0	0	461	56,400	56,450	0	0	0	0	0	0	208	
55,250	55,300	0	0	0	0	0	0	0	451	56,450	56,500	0	0	0	0	0	0	198	
55,300	55,350	0	0	0	0	0	0	0	440	56,500	56,550	0	0	0	0	0	0	187	
55,350	55,400	0	0	0	0	0	0	0	430	56,550	56,600	0	0	0	0	0	0	177	
55,400	55,450	0	0	0	0	0	0	0	419	56,600	56,650	0	0	0	0	0	0	166	
55,450	55,500	0	0	0	0	0	0	0	408	56,650	56,700	0	0	0	0	0	0	156	
55,500	55,550	0	0	0	0	0	0	0	398	56,700	56,750	0	0	0	0	0	0	145	
55,550	55,600	0	0	0	0	0	0	0	387	56,750	56,800	0	0	0	0	0	0	135	
55,600	55,650	0	0	0	0	0	0	0	377	56,800	56,850	0	0	0	0	0	0	124	
55,650	55,700	0	0	0	0	0	0	0	366	56,850	56,900	0	0	0	0	0	0	114	
55,700	55,750	0	0	0	0	0	0	0	356	56,900	56,950	0	0	0	0	0	0	103	
55,750	55,800	0	0	0	0	0	0	0	345	56,950	57,000	0	0	0	0	0	0	93	
55,800	55,850	0	0	0	0	0	0	0	335	57,000	57,050	0	0	0	0	0	0	82	
55,850	55,900	0	0	0	0	0	0	0	324	57,050	57,100	0	0	0	0	0	0	71	
55,900	55,950	0	0	0	0	0	0	0	314	57,100	57,150	0	0	0	0	0	0	61	
55,950	56,000	0	0	0	0	0	0	0	303	57,150	57,200	0	0	0	0	0	0	50	
56,000	56,050	0	0	0	0	0	0	0	293	57,200	57,250	0	0	0	0	0	0	40	
56,050	56,100	0	0	0	0	0	0	0	282	57,250	57,300	0	0	0	0	0	0	29	
56,100	56,150	0	0	0	0	0	0	0	272	57,300	57,350	0	0	0	0	0	0	19	
56,150	56,200	0	0	0	0	0	0	0	261	57,350	57,400	0	0	0	0	0	0	8	
56,200	56,250	0	0	0	0	0	0	0	250	57,400	57,414	0	0	0	0	0	0	*	
56,250	56,300	0	0	0	0	0	0	0	240										
56,300	56,350	0	0	0	0	0	0	0	229										
56,350	56,400	0	0	0	0	0	0	0	219										

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC.

* If the amount you are looking up from the worksheet is at least \$57,400 but less than \$57,414, and you have three qualifying children who have valid SSNs, your credit is \$2.

If the amount you are looking up from the worksheet is \$57,414 or more, and you have three qualifying children who have valid SSNs, you can't take the credit.



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